
STATUTORY INSTRUMENTS

2003 No. 2815

**The Tax Credits (Miscellaneous
Amendments No.2) Regulations 2003**

Amendments to the Tax Credits (Definition and Calculation of Income) Regulations 2002

5.—(1) Amend regulation 4(1) as follows.

(2) In paragraph (1) after sub-paragraph (k) add—

“(l) any amount charged to income tax for that year under Part 7 of ITEPA.”.

(3) For paragraph (3) substitute—

“(3) This paragraph applies if (apart from section 64 of ITEPA) the same benefit would give rise to two amounts (“A” and “B”)—

(a) “A” being an amount of earnings from a claimant’s employment as defined in section 62 of ITEPA, and

(b) “B” being an amount to be treated as earnings under any provision of Chapter 10 of Part 3 of ITEPA.

In such a case, the amount to be taken into account in computing the claimant’s employment income is the greater of A and B, and the lesser amount shall be disregarded.”.

(4) In Table 1—

(a) in item 11D, for “Part 4 of ITEPA” to the end of the sentence, substitute “Part 3 of ITEPA, by virtue of any provision of Chapter 6 of Part 4 of ITEPA”;

(b) after item 14B, insert—

“**14C.** The discharge of any liability of an employee in connection with a taxable car if no liability to income tax arises by virtue of section 239(1) of ITEPA.

“**14D.** A benefit connected with a taxable car if no liability to income tax arises by virtue of section 239(4) of ITEPA.”;

(c) in item 16, for “Project” substitute “Scheme”;

(d) after item 16 insert—

“**17.** The payment or reimbursement of reasonable additional household expenses incurred by an employee who works from home, within the meaning of section 316A of ITEPA.

“**18.** The payment or reimbursement of retraining course expenses within the meaning of section 311 of ITEPA.”.

(5) In regulation 4(5) after “provision of sections” insert “231 to 232,”.