
STATUTORY INSTRUMENTS

2004 No. 2663

**The Tax Credits (Miscellaneous
Amendments No. 3) Regulations 2004**

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

2.—(1) Regulation 4 (employment income) of the Tax Credits (Definition and Calculation of Income) Regulations 2002⁽¹⁾ is amended as follows:

(2) In paragraph (4), table 1 (payments and benefits disregarded in the calculation of employment income) after item 18 insert—

“**19.** Provision of computer equipment in respect of which no liability to income tax arises by virtue of section 320 of ITEPA..⁽²⁾”

(1) S.I.2002/2006. Regulation 4 has been amended by the Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2003 S.I. 2003/732, the Tax Credits (Miscellaneous Amendments No 2) Regulations 2003 S.I. 2003/2815 and the Tax Credits (Miscellaneous Amendments) Regulations 2004 S.I. 2004/762.

(2) i.e. the Income Tax (Earnings and Pensions) Act 2003 (c. 1) as amended by section 79 of the Finance Act 2004 (c. 12).