STATUTORY INSTRUMENTS

2008 No. 1879

The Employment and Support Allowance (Consequential Provisions) (No. 3) Regulations 2008

PART 9

Tax Credits and Child Benefit

Amendment of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002

- **23.** In regulation 4 of the Tax Credits (Income Thresholds and Determinations of Rates) Regulations 2002(1) (social security benefits prescribed for the purposes of section 7(2) of the Act) after sub-paragraph (d) add—
 - "(e) an income-related employment and support allowance payable under Part 1 of the Welfare Reform Act 2007.".