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STATUTORY INSTRUMENTS

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**2012 No. 848**

**The Tax Credits (Miscellaneous Amendments) Regulations 2012**

**Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002: income disregards, etc**

**3.—(1)** This paragraph amends Table 1 in regulation 4(4) of the Tax Credits (Definition and Calculation of Income) Regulations 2002<sup>(1)</sup> by inserting as item 3C—

“3C The payment under a Royal Warrant made under section 333 of the Armed Forces Act 2006<sup>(2)</sup>, of the Continuity of Education Allowance to or in respect of members of the armed forces of the Crown during their employment under the Crown or after their deaths.”.

(2) This paragraph amends that table by inserting as item 21—

“21 The payment or reimbursement of a fee within section 326A(1) of ITEPA<sup>(3)</sup> (fees relating to vulnerable persons’ monitoring schemes).”.

(3) This paragraph amends regulation 8 of those Regulations as follows—

- (a) in paragraph (a), for everything after “payable”, it substitutes: “pursuant to regulations under section 22 of the Teaching and Higher Education Act 1998<sup>(4)</sup>”;
- (b) in paragraph (b), for “1999”, it substitutes: “2007<sup>(5)</sup>”;
- (c) in paragraph (c), it omits: “and Wales”;
- (d) in paragraph (d), for everything after “payable”, it substitutes: “pursuant to regulations under section 22 of the Teaching and Higher Education Act 1998<sup>(6)</sup>”.

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(1) S.I. 2002/2006; relevant amending instruments are S.I. 2003/732, 2003/2815, 2006/766, 2008/604, 2008/2169.  
(2) 2006 c. 52, section 382 of which was substituted by section 1 of the Armed Forces Act 2011 (c. 18) (duration of armed forces legislation).  
(3) Regulation 2(2) of S.I. 2002/2006 defines “ITEPA” as the Income Tax (Earnings and Pensions) Act 2003 (c. 1). Section 326A was inserted by the Finance Act 2011 (c. 11), section 39(1).  
(4) 1998 c. 30; section 22(1) was amended in relation to relevant grants by sections 146(1) and 146(2)(a) of the Learning and Skills Act 2000 (c. 21).  
(5) As a result, the reference in S.I. 2002/2006 changes from S.I. 1999/1131 to S.S.I. 2007/153.  
(6) 1998 c. 30. For Wales, functions of the Secretary of State under section 22 were transferred to the National Assembly for Wales by section 44 of the Higher Education Act 2004 (c. 8), S.I. 2005/1833 (W. 149) (C. 79) and S.I. 2006/1660 (W. 159) (C. 56). The functions of the National Assembly for Wales were transferred to the Welsh Ministers by the Government of Wales Act 2006 (c. 32), Schedule 11, paragraphs 30(1) and 30(2)(c). See also footnote (d) on this page.