
STATUTORY INSTRUMENTS

2015 No. 1985

**The Pensions Act 2014 (Consequential, Supplementary
and Incidental Amendments) Order 2015**

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

25. In regulation 16(3) (claimants to whom income becomes available upon the making of a claim) of the Tax Credits (Definition and Calculation of Income) Regulations 2002⁽¹⁾—

(a) after sub-paragraph (a) insert—

“(aa) a state pension under Part 1 of the Pensions Act 2014 or Part 1 of the Pensions Act (Northern Ireland) 2015,”;

(b) in sub-paragraph (c) in the definition of “shared additional pension”, after “section 55A” in both places it appears insert “or 55AA”.

⁽¹⁾ [S.I. 2002/2006](#). Paragraph (3) of regulation 16 was inserted by [S.I. 2004/762](#).