
STATUTORY INSTRUMENTS

2021 No. 1286

**The Tax Credits and Child Benefit
(Miscellaneous Amendments) Regulations 2021**

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

2.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(1) are amended as follows.

(2) In regulation 2(1) (interpretation), after the definition of “relevant child care charges” insert—
““Scottish disability assistance” means a payment made by the Scottish ministers under section 31 of the Social Security (Scotland) Act 2018(2);”.

(3) In regulation 9 (disability element and workers who are to be treated as at a disadvantage in getting a job) after paragraph (4)(e) insert—

“(f) Scottish disability assistance.”

(4) In regulation 13 (entitlement to childcare element of working tax credit) after paragraph (6)(k) insert—

“(l) Scottish disability assistance.”

(5) In regulation 14—

(a) at the end of paragraph (2)(f)(vii), but before the semicolon, insert “or The Approval of Home Childcare Providers (Wales) Scheme 2021(3)”, and

(b) at the end of paragraph (2D), but before the full stop, insert “or The Approval of Home Childcare Providers (Wales) Scheme 2021”.

(6) In regulation 17 (severe disability element)—

(a) in paragraph (1), at the end of the paragraph, but before the full stop, insert “or (5)”, and

(b) after paragraph (4) insert—

“(5) A person satisfies this paragraph if the higher rate daily living component of Scottish disability assistance is payable in respect of that person.”.

(1) [S.I. 2002/2005](#). Regulation 9 was substituted by [S.I. 2003/701](#); other relevant amending instruments are [S.I. 2008/1879](#), [2013/388](#) and [S.I. 2013/598](#). Regulation 13 was amended by [S.I. 2003/701](#), [S.I. 2008/1879](#), [S.I. 2012/848](#), [S.I. 2013/388](#), [S.I. 2013/591](#), [S.I. 2013/630](#) and [S.I. 2018/365](#); there are other amending instruments but none is relevant. Regulation 14(2)(f) was amended by [S.I. 2004/2663](#), [S.I. 2007/824](#), [S.I. 2007/2479](#), [S.I. 2008/604](#), [S.I. 2009/2887](#), [S.I. 2011/721](#) and [S.I. 2018/365](#). Regulation 14(2D) was inserted by [S.I. 2011/721](#). Regulation 17 was amended by [S.I. 2013/388](#) and [S.I. 2013/591](#).

(2) [2018 asp 9](#).

(3) 2021 No. (WG21-33).