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STATUTORY INSTRUMENTS

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**2021 No. 1286**

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

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

**3.—(1)** The Tax Credits (Definition and Calculation of Income) Regulations 2002<sup>(1)</sup> are amended as follows.

(2) In regulation 19 (general disregards in the calculation of income) in Table 6 (sums disregarded in the calculation of income), after item 41, insert—

“**42.** Any payment made under the scheme known as the “Household Support Fund<sup>(2)</sup>” in respect of England or any corresponding schemes established by the Northern Ireland Executive, the Scottish Government or the Welsh Government.”.

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(1) S.I. 2002/2006. Regulation 19 was amended by S.I. 2003/732, S.I. 2003/2815, S.I. 2009/2887, S.I. 2010/751, S.I. 2011/721, S.I. 2013/591, S.I. 2016/978, S.I. 2018/365, S.I. 2019/364, S.I. 2020/297, S.I. 2020/534, S.I. 2020/941, S.I. 2020/1515, S.I. 2021/495 and S.I. 2021/810; there are other amending instruments but none is relevant.

(2) The Secretary of State for Work and Pensions made a Determination in exercise of powers conferred by section 31 of the Local Government Act 2003 (c. 26).