

*This Statutory Instrument has been made in part as a consequence of a defect in [S.I. 2020/1515](#) and is being issued free of charge to all known recipients of that Statutory Instrument.*

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## STATUTORY INSTRUMENTS

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# 2021 No. 810

## TAX CREDITS SOCIAL SECURITY

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

*Made - - - - 7th July 2021*

*Laid before Parliament 8th July 2021*

*Coming into force - - 29th July 2021*

The Treasury, in exercise of the powers conferred by sections 7(8) and (9), 65(1) and (9) of the Tax Credits Act 2002(1), section 142(2) of the Social Security Contributions and Benefits Act 1992(2) and section 138(2) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(3), make the following Regulations.

#### **Citation and commencement**

1. These Regulations may be cited as the Tax Credits and Child Benefit (Miscellaneous and Coronavirus Amendments) Regulations 2021 and come into force on 29th July 2021.

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

2.—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002(4) are amended as follows.

(2) In regulation 19 (general disregards in the calculation of income)(5) in Table 6 (sums disregarded in the calculation of income) for item 40 substitute—

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(1) [2002 c. 21](#). Part 1 (but not Schedule 1 or 3 to that Part) has been repealed by section 147 of and Part 1 of Schedule 14 to the Welfare Reform Act [2012 \(c. 5\)](#) with effect from 1st February 2019, subject to savings provided by Article 3 of [S.I. 2019/167](#).

(2) [1992 c. 4](#). Section 142 was substituted by section 1(2) of the Child Benefit Act [2005 \(c. 6\)](#).

(3) [1992 c. 7](#). Section 138 was substituted by section 2(2) of the Child Benefit Act 2005.

(4) [S.I. 2002/2006](#), amended by [S.I. 2020/1515](#); there are other amending instruments but none is relevant.

(5) Item 40 in Table 6 in regulation 19 was inserted by regulation 3(3)(d) of [S.I. 2020/1515](#).

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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“40. Any payment made under the scheme known as the Covid Winter Grant Scheme or the Covid Local Support Grant established under section 31 of the Local Government Act 2003<sup>(6)</sup> in respect of England or any corresponding schemes established by the Northern Ireland Executive, the Scottish Government or the Welsh Government for the purpose of providing financial support to families and vulnerable individuals to assist with the cost of food and utilities.”

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### **Amendment of the Child Benefit (General) Regulations 2006**

3.—(1) The Child Benefit (General) Regulations 2006<sup>(7)</sup> are amended as follows.

(2) In paragraph (3) of regulation 1 (Citation, commencement and interpretation)<sup>(8)</sup>, in the definition of “approved training” in sub-paragraph (d), for the words “or “Training for Success”” substitute “, “Training for Success” or “Skills for Life and Work””.

7th July 2021

*Alan Mak*  
*David Rutley*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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(6) [2003 c. 26](#).

(7) [S.I. 2006/223](#), amended by [S.I. 2012/818](#), [2014/1231](#), [2015/1512](#), [2016/360](#), [2017/607](#) and [2019/364](#); there are other amending instruments but none is relevant.

(8) The definition of “approved training” in regulation 1(3) of the Child Benefit (General) Regulations 2006 contains reference to “arrangements made by the Government”, which are defined in relation to Northern Ireland in the same regulation. The definition of “arrangements made by the Government” in relation to Northern Ireland was amended to refer to the Department for the Economy by regulation 11 of [S.I. 2019/364](#).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend tax credits and child benefit legislation.

Regulation 1 provides for citation and commencement.

Regulation 2 amends regulation 19 of the Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006). Regulation 19 sets out the payments that are to be disregarded when calculating a person's income for the purposes of tax credits. Paragraph (2) replaces item 40 in Table 6 in regulation 19 and includes a new reference to payments made under the scheme known as the Covid Local Support Grant, or corresponding schemes established by the Devolved Administrations.

Regulation 3 amends the definition of "approved training" in the Child Benefit (General) Regulations 2006 (S.I. 2006/223) in relation to Northern Ireland to include the arrangements known as "Skills for Life and Work".

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sector is foreseen.