
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.