
STATUTORY INSTRUMENTS

2021 No. 810

The Tax Credits and Child Benefit (Miscellaneous and Coronavirus Amendments) Regulations 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⁽¹⁾ are amended as follows.

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

“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⁽³⁾ 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.”

(1) [S.I. 2002/2006](#), amended by [S.I. 2020/1515](#); there are other amending instruments but none is relevant.
(2) Item 40 in Table 6 in regulation 19 was inserted by regulation 3(3)(d) of [S.I. 2020/1515](#).
(3) [2003 c. 26](#).