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STATUTORY INSTRUMENTS

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**2023 No. 1139**

**The Child Benefit and Tax Credits  
(Miscellaneous Amendments) Regulations 2023**

**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 10<sup>(2)</sup>(**2**) (investment income), in Table 4 (payments in the calculation of investment income), at item 9—

- (a) in column 1, after “ITTOIA” insert “or under the Victims of Overseas Terrorism Compensation Scheme 2012<sup>(3)</sup> or any corresponding scheme established under section 47 of the Crime and Security Act 2010<sup>(4)</sup>”,
- (b) for the entry in column 2 substitute—

“The amount to which no liability to income tax arises under section 732 of ITTOIA.”.

(3) In regulation 19<sup>(5)</sup> (general disregards in the calculation of income), in Table 6 (sums to be disregarded in the calculation of income), after item 43 insert—

“**44.** An award of compensation made under the Victims of Overseas Terrorism Compensation Scheme 2012 or any corresponding scheme established under section 47 of the Crime and Security Act 2010.”.

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<sup>(1)</sup> S.I. 2002/2006.

<sup>(2)</sup> Regulation 10(2) was relevantly amended by S.I. 2003/2815 and 2006/766.

<sup>(3)</sup> Details of this scheme have been published on [assets.publishing.service.gov.uk/media/5a7c7db340f0b62aff6c20b5/9780108512124.pdf](https://assets.publishing.service.gov.uk/media/5a7c7db340f0b62aff6c20b5/9780108512124.pdf). Paper copies of all relevant documentation relating to the scheme are available for inspection at: His Majesty’s Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.

<sup>(4)</sup> 2010 c. 17.

<sup>(5)</sup> Regulation 19 was relevantly amended by S.I. 2003/732, 2003/2815, 2004/762, 2006/766, 2009/2887, 2010/751, 2010/2914, 2011/721, 2013/591, 2014/513, 2016/360, 2016/978, 2018/365, 2019/364, 2020/297, 2020/534, 2020/941, 2020/1515, 2021/495, 2021/810, 2021/1286 and 2022/346 and S.I. 2004/1748 (W. 185).