

---

STATUTORY INSTRUMENTS

---

**2023 No. 179**

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

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

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

(2) In regulation 6 (trading income)<sup>(2)</sup> in the definition of “taxable profits”, at the end insert “, and any amount of transition profits for the tax year 2023-24 under Step 5 of paragraph 70<sup>(2)</sup> and paragraphs 72 and 73 of Schedule 1 (abolition of basis periods) to the Finance Act 2022<sup>(3)</sup>.”.

(3) In regulation 7(1) (social security income)<sup>(4)</sup>—

(a) after sub-paragraph (aa) insert—

“(ab) under regulations made under section 28 of the Social Security (Scotland) Act 2018<sup>(5)</sup>.”;

(b) omit the “and” at the end of sub-paragraph (c); and

(c) after sub-paragraph (c) insert—

“(ca) by the Scottish Ministers<sup>(6)</sup> in respect of the non-payment of a payment which ought to have been made under the regulations mentioned in sub-paragraph (ab); and”.

---

<sup>(1)</sup> S.I. 2002/2006, amended by S.I. 2016/978 and 2020/941. There are other amending instruments, but none is relevant.

<sup>(2)</sup> Regulation 6 was substituted by regulation 2 of S.I. 2020/941.

<sup>(3)</sup> 2022 c. 3.

<sup>(4)</sup> Regulation 7(1)(aa) was inserted by regulation 2 of S.I. 2016/978.

<sup>(5)</sup> 2018 asp 9.

<sup>(6)</sup> “Scottish Ministers” is defined in regulation 2 of the Tax Credits (Definition and Calculation of Income) Regulations 2002 as having the same meaning as in section 44(2) of the Scotland Act 1998 (c. 46). The definition was inserted by S.I. 2020/534.