STATUTORY INSTRUMENTS

2016 No. 978

TAX CREDITS

The Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2016

Made - - - -	*10th October 2016*
Laid before Parliament	*10th October 2016*
Coming into force - -	*31st October 2016*

The Treasury make the following Regulations in exercise of the powers conferred by sections 7(8) and 65(1) of the Tax Credits Act 2002(**1**).

Citation and commencement

1. These Regulations may be cited as the Tax Credits (Definition and Calculation of Income) (Amendment) Regulations 2016 and come into force on 31st October 2016.

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

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

(2) In regulation 7 (social security income)—

(a) after paragraph (1)(a) insert—

"(aa) under Part 3 of the Welfare Supplementary Payments Regulations (Northern Ireland) 2016(**3**) or Part 2 of the Welfare Supplementary Payment (Loss of Carer Payments) Regulations (Northern Ireland) 2016(**4**);";

(b) in paragraph (1)(d) for "Department for Social Development" substitute "Department for Communities";

(c) in paragraph (3), Table 3, item 10, for "Department for Social Development" substitute "Department for Communities".

(**1**) 2002 c. 21.
(**2**) S.I. 2002/2006, amended by S.I. 2013/591; there are other amending instruments but none is relevant.
(**3**) S.R. (NI) 2016 No 178.
(**4**) S.R. (NI) 2016 No 253.