

2004 No. 762

TAX CREDITS

The Tax Credits (Miscellaneous Amendments) Regulations 2004

Made - - - - *15th March 2004*

Laid before Parliament *15th March 2004*

Coming into force - - *6th April 2004*

The Treasury, in exercise of the powers conferred upon them by sections 7(8) and (9), 8(2), 10(2) and (3), 12(3), 65(1) and 67 of the Tax Credits Act 2002^(a), and the Commissioners of Inland Revenue, in exercise of the powers conferred upon them by sections 4(1), 6, 17(10), 22(2), 25(1) and (2), 29(4), 43(1), 65(2) and (7) and 67 of that Act, make the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Tax Credits (Miscellaneous Amendments) Regulations 2004, shall come into force on 6th April 2004.

(2) In these Regulations—

“the Child Tax Credit Regulations” means the Child Tax Credit Regulations 2002^(b);

“the Claims Regulations” means the Tax Credits (Claims and Notifications) Regulations 2002^(c);

“the Income Regulations” means the Tax Credits (Definition and Calculation of Income) Regulations 2002^(d);

“the Payment by Employers Regulations” means the Working Tax Credit (Payment by Employers) Regulations 2002^(e);

“the Payments by the Board Regulations” means the Tax Credits (Payments by the Board) Regulations 2002^(f);

“the Polygamous Marriages Regulations” means the Tax Credits (Polygamous Marriages) Regulations 2003^(g);

“the Working Tax Credit Entitlement Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002^(h).

^(a) 2002 c. 21.

^(b) S.I. 2002/2007, amended by S.I. 2003/708 and 2815.

^(c) S.I. 2002/2014, amended by S.I. 2003/2815.

^(d) S.I. 2002/2006, amended by S.I. 2003/732 and 2815.

^(e) S.I. 2002/2172.

^(f) S.I. 2002/2173.

^(g) S.I. 2003/742.

^(h) S.I. 2002/2005, amended by S.I.2003/701.

Amendment of the Child Tax Credit Regulations

2.—(1) The Child Tax Credit Regulations are amended as follows.

(2) In regulation 3(1) (circumstances in which a person is not responsible for a child or qualifying young person) after Case D insert—

“Case E

The child (having attained the age of sixteen) or the qualifying young person, claims incapacity benefit in his or her own right and that benefit is paid to or in respect of him or her for that period.

This Case does not apply at any time (“the later time”) during a period of incapacity for work which began before 6th April 2004 in the case of a person in respect of whom, at a time—

- (a) during that period of incapacity, and
- (b) before that date,

both incapacity benefit and child tax credit were payable, if child tax credit has been payable in respect of him or her continuously since 5th April 2004 until that later time.

For the purposes of this Case “period of incapacity” shall be construed in accordance with section 30C of the 1992 Act (incapacity benefit: days and periods of incapacity for work)(a) but disregarding subsections (5) and (5A) of that section.”.

Amendment of the Claims Regulations

3.—(1) The Claims Regulations are amended as follows.

(2) In regulation 11 (circumstances in which a claim is to be treated as being made — notices containing provision under section 17 of the Act)—

(a) for paragraph (3)(a) substitute—

“(a) in a case where the declaration is made by 30th September next following the end of the tax year to which the claim relates, on 6th April preceding that date;

(aa) in a case where the declaration, not having been made by the date mentioned in sub-paragraph (a), is made before 31st January next following the end of the tax year to which the claim relates, and, in the opinion of the Board, the claimant had good cause for not making the declaration as mentioned in that sub-paragraph, on 6th April preceding the date on which the declaration is made;” and

(b) at the end of the regulation add—

“(4) Paragraph (3) does not apply—

(a) in the case where there has been a previous single claim (to which the notice referred to in paragraph (2) relates) if the person by whom it was made could no longer make a single claim; or

(b) in the case where there has been a previous joint claim (to which the notice referred to in paragraph (2) relates) if the persons by whom it was made could no longer make a joint claim.”.

(3) In regulation 24(1) (amended notifications) (b) for “25 and 26” substitute “25, 26 and 26A”.

(4) After regulation 26 insert—

(a) Section 30C was inserted by section 3(1) of the Social Security (Incapacity for Work) Act 1994 (c. 19). Subsections (5) and (5A) were substituted by paragraphs 24 and 25 of Schedule 3 to the 2002 Act.

(b) There is an amendment to regulation 24 which is not relevant for present purposes.

“Date of notification — disability element and severe disability element for child tax credit

26A.—(1) In the circumstances prescribed by either paragraph (2) or (3), the notification of a change of circumstances referred to in sub-paragraph (f) of either of those paragraphs is to be treated as having been given on the date specified by paragraph (4).

(2) The circumstances prescribed by this paragraph are where—

- (a) a claim for child tax credit including the disability element, the severe disability element or both those elements (“the original claim”) was made by a person or persons in respect of a child;
- (b) on the original claim the decision of the Board under section 14(1) of the Act was not to award the credit, or to award it without one or both of those elements;
- (c) the reason for that decision was that the person or the persons were not entitled to the element because the child did not satisfy regulation 8(2) or (3), as the case may be, of the Child Tax Credit Regulations 2002;
- (d) at the relevant date in relation to the original claim, the person or any of the persons had made a claim for a disability living allowance in respect of that child (“the other claim”) and the other claim had not been determined;
- (e) after that date, the other claim was determined in favour of the person by whom it was made; and
- (f) notice is given of the change of circumstances which results in the person or any of the persons becoming entitled to that element or those elements, as the case may be, within three months of the date that the other claim was determined.

(3) The circumstances prescribed by this paragraph are where—

- (a) a notification was given of a change of circumstances which might result in the person or any of the persons by whom the claim was made becoming entitled to the disability element or the severe disability element of child tax credit (“the original notification”);
- (b) on the notification, the decision of the Board under section 15(1) of the Act was not to amend the award of the tax credit made to him or them;
- (c) the reason for that decision was that the person or any of the persons was not entitled to the element because regulation 8(2) or (3), as the case may be, of the Child Tax Credit Regulations 2002 was not satisfied in respect of the child in relation to whom the claim was made;
- (d) at the notification date in relation to the original notification, the person or either of the persons had made, in respect of the child, a claim that had not been determined for a disability living allowance (“the other claim”);
- (e) after that date, the other claim was determined in favour of the person by whom it was made; and
- (f) a further notification of the change of circumstances is given by the person or any of the persons, within three months of the date that the other claim was determined.

(4) The date prescribed by this paragraph is—

- (a) the first date in respect of which the disability living allowance is payable; or
- (b) if later, the date on which—
 - (i) in the circumstances prescribed by paragraph (2), the original claim was made (or treated as made under regulation 7); or
 - (ii) in the circumstances prescribed by paragraph (3), the original notification was given (or treated as given under regulation 25).”.

(5) For regulations 33 and 34 substitute—

“Dates to be specified in notices under section 17 of the Act

33. In a notice under section 17 of the Act—

- (a) the date which may be specified for the purposes of subsection (2) or subsection (4) shall be not later than 30th September following the end of the tax year to which the notice relates, or 30 days after the date on which the notice is given, if later; and
- (b) the date which may be specified for the purposes of subsection (8) shall be not later than 31st January following the end of the tax year to which the notice relates, or 30 days after the date on which the notice is given, if later.

Manner in which declaration or statement in response to a notice under section 17 of the Act to be made

34.—(1) This regulation prescribes the manner in which a declaration or statement in response to a notice under section 17 of the Act must be made.

(2) A declaration or statement must be made—

- (a) in writing in a form approved by the Board for that purpose;
- (b) orally to an officer of the Board; or
- (c) in such other manner as the Board may accept as sufficient in the circumstances of any particular case.

(3) In a case falling within paragraph (2)(b) one of two joint claimants may act for both of them in response to a notice under section 17 if, at the time the declaration or statement is made, a joint claim could be made by both of them.”.

Amendment of the Working Tax Credit Entitlement Regulations

4. The Working Tax Credit Entitlement Regulations are amended as follows.

5.—(1) Amend regulation 4 (entitlement to basic element of working tax credit: qualifying remunerative work) as follows.

(2) At the end of paragraph (2) add—

“This is subject to the following qualification.”.

(3) After paragraph (2) insert—

“(2A) Neither sub-paragraph (c) nor sub-paragraph (d) of paragraph (2) applies if—

- (a) in a case falling within sub-paragraph (c), the training allowance, or
- (b) in a case falling within sub-paragraph (d), any payment made by the Secretary of State, or, in Northern Ireland, by the Department for Social Development, in connection with the Intensive Activity Period,

is chargeable to income tax as the profits of a trade, profession or vocation.”.

6. In the heading to regulation 5 (time off in connection with maternity, paternity and adoption)(a) for “maternity, paternity” substitute “childbirth”.

7. After regulation 5 insert—

(a) Regulation 5 was substituted by regulation 5 of S.I. 2003/701.

“Time off in connection with childbirth and placement for adoption: further provisions

5A.—(1) This regulation applies to a person for any period—

- (a) which falls within a period to which regulation 5 applies; and
- (b) which follows the birth or the placement for adoption of the child in connection with whose birth or placement entitlement to the allowance, pay or leave mentioned in regulation 5(1) arises.

(2) A person who was undertaking qualifying remunerative work for at least 16 hours per week, immediately before the beginning of a period to which regulation 5 applies, shall be treated as satisfying the requirements of regulation 4(1) during the period mentioned in paragraph (1) above.

(3) Paragraph (4) of regulation 5 applies for the purpose of this regulation as it applies for the purpose of that regulation.”.

8. In regulation 9B (training for work, etc.)(a) for “these Regulations” substitute “regulation 9”

9. Omit regulation 13(3) (entitlement to child care element of working tax credit).

10. In regulation 14 (relevant child care charges)—

- (a) in paragraph (1) after “responsible” insert “within the meaning of regulation 3 of the Child Tax Credit Regulations 2002”, and
- (b) omit paragraph (7).

11.—(1) Amend regulation 18 (50 plus element) as follows.

(2) After paragraph (4) insert—

“(4A) For the purposes of paragraph (4)(b) “consecutive periods” are periods, any pair of which is separated by a gap of not more than 12 weeks.”.

(3) In paragraph (5)—

- (a) at the end of sub-paragraph (d) omit “or”;
- (b) in sub-paragraph (e) for “the minimum income guarantee” onwards substitute “state pension credit within the meaning of the State Pension Credit Act 2002(b); or”; and
- (c) at the end add—

“(f) a training allowance paid by the Secretary of State under section 2(1) of the Employment and Training Act 1973(c) to a person in his capacity as a participant in either of the schemes provided by, or under arrangements made with, the Secretary of State and known as “Work-Based Learning for Adults” and “Training for Work”.”.

Amendment of the Income Regulations

12. The Income Regulations are amended as follows.

13. In regulation 2(1) (interpretation)—

- (a) at the end of the definition of “the Contributions and Benefits Act” omit “and”; and
- (b) after “Employment and Training Act 1973” add—
“; and

(a) Regulation 9B was inserted by regulation 8 of S.I. 2003/701.

(b) 2002 c. 16.

(c) 1973 c. 50: section 2 was substituted by section 25(1) of the Employment Act 1988 (c. 19). There are amendments which are not relevant for present purposes.

“the Northern Ireland Contributions and Benefits Act” means the Social Security Contributions and Benefits (Northern Ireland) Act 1992(a).

14.—(1) Amend regulation 4 (employment income) as follows.

(2) After paragraph (2) insert—

“(2A) Paragraph (2B) applies if a claimant is a member of the Brigade of Gurkhas, to whom the voluntary settlement of tax liabilities of certain members of those units between the Ministry of Defence and the Board (“the voluntary settlement”) applies.

(2B) In the case of a claimant to whom this paragraph applies, the amount of his employment income from that employment for a particular tax year shall be the amount published by the Ministry of Defence as the UK equivalent rate in his case.”.

(3) In Table 1 in paragraph (4) (sums disregarded in the calculation of employment income)—

(a) in item 12 (payments under staff suggestion schemes)(b) after “322 of ITEPA” insert “are satisfied”;

(b) for item 16 (disregard for sums paid by the Department for Work and Pensions under section 2 of the Employment Act)(c) substitute—

“16. A payment made by the Department for Work and Pensions under section 2 of the Employment Act—

(a) by way of In-Work Credit, Job Grant or Return to Work Credit, or

(b) under the Employment Retention and Advancement Scheme or the Working Neighbourhoods Pilot”.

15. At the end of regulation 16 (claimant treated as having income for which he could apply) add—

“(3) Paragraph (1) also does not apply to income by way of—

(a) a Category A or Category B retirement pension,

(b) a graduated retirement benefit, or

(c) a shared additional pension, payment of which has been deferred. Here—

“Category A retirement pension” means a pension to which a person is entitled by virtue of section 44 of the Contributions and Benefits Act(d) or the Northern Ireland Contributions and Benefits Act(e);

“Category B retirement pension” means a pension to which a person is entitled by virtue of any of sections 48A to 48C of the Contributions and Benefits Act (f) or sections 48A to 48C of the Northern Ireland Contributions and Benefits Act(g);

“graduated retirement benefit” means a pension payable under—

(a) sections 36 and 37 of the National Insurance Act 1965(h); or

(b) sections 35 and 36 of the National Insurance Act (Northern Ireland) 1966(i); and

(a) 1992 c. 7.

(b) Item 12 was amended by regulation 5 of S.I. 2003/2815.

(c) Item 16 was inserted by regulation 6 of S.I. 2003/732 and amended by regulation 5 of S.I. 2003/2815.

(d) Section 44 has been amended by section 68 of the Social Security Act 1998 (c. 47).

(e) Section 44 has been amended: relevant amendments by Article 64 of the Social Security (Northern Ireland) Order 1998

(f) Sections 48A to 48C were substituted by paragraph 3(1) of Schedule 4 to the Pensions Act 1995 (c. 26); relevant amendments were made by sections 56 and 70 of, and paragraphs 19 to 21 of Schedule 12 to the Welfare Reform and Pensions Act 1999 (c. 30), sections 32(2) and 35 of the Child Support, Pensions and Social Security Act 2000 (c. 19) and article 2 of S.I. 2001/153.

(g) Sections 48A to 48C were substituted for sections 49 and 50 by paragraph 3(1) of Schedule 2 to the Pensions (Northern Ireland) Order 1995 (S.I. 1995/3213 (N.I. 22): there are amendments which are not relevant for present purposes.

(h) 1965 c. 51. This Act was repealed by the Social Security Act 1973 (c. 38: “the 1973 Act”) subject to savings which are now contained in Part 2 of Schedule 3 to the Social Security (Consequential Provisions) Act 1992 (c. 6): see in particular paragraph 15 of that Schedule and S.I. 1978/391.

(i) 1966 c. 6 (N.I.): This Act was repealed by the 1973 Act subject to savings contained in part 2 of Schedule 3 to the Social Security (Consequential Provisions) (Northern Ireland) Act 1992 (c. 9): see in particular paragraph 15 of that Schedule and S.R. 1978 No. 105.

“shared additional pension” means a pension to which a person is entitled by virtue of section 55A of the Contributions and Benefits Act(a) or section 55A of the Northern Ireland Contributions and Benefits Act(b).”

16.—(1) Amend regulation 19 (general disregards in the calculation of income) as follows.

(2) In Table 6 (sums disregarded in the calculation of income)—

(a) in item 3 (mandatory top up payments under the New Deal)—

(i) in paragraph (a) after “Employment Act” insert “or section 1 of the Employment and Training Act (Northern Ireland) 1950”; and

(ii) at the end of the item add—

“This item applies only to the extent that the payment is not taxable as a profit of a trade, profession or vocation.”;

(b) omit item 7 (monies accumulated to assist in pursuit of self-employment); and

(c) in item 11 (payments in respect of adoption or maintenance of children) after paragraph (b) insert—

“(bb) by a local authority by way of special guardianship support services pursuant to regulations under section 14F(1)(b) of the Children Act 1989 (c); or”.

(3) In Table 7 (sums disregarded in calculating income if conditions are satisfied)—

(a) in the heading to the second column for “Condition” substitute “Conditions”; and

(b) at the end of the entry in the second column in respect of item 2 (disregard of certain training payments) add—

“The payment is not taxable as a profit of a trade, profession or vocation.”.

Amendment of the Payment by Employers Regulations

17.—(1) Amend the Payment by Employers Regulations (d) as follows.

(2) In regulation 2 (interpretation) (e)—

(a) omit the definition of “the Employments Regulations”; and

(b) after “PAYE income” insert—

““the PAYE Regulations” means the Income Tax (Pay as You Earn) Regulations 2003(f);”.

(3) In regulation 3(2) (exception from the definition of “relevant employer”) for “regulation 20 of the Employments Regulations” substitute “regulation 34 of the PAYE Regulations”.

(4) In regulation 6 (relevant employer’s obligations to pay working tax credit)—

(a) in paragraph (6) for “regulation 38 of the Employments Regulations” substitute “regulation 66 of the PAYE Regulations”;

(b) in paragraph (7) for “regulation 39 of the Employments Regulations” substitute “regulation 67 of the PAYE Regulations”;

(c) in paragraph (8) for “regulation 43 of the Employments Regulations” substitute “regulation 73 of the PAYE Regulations”; and

(a) Section 55A was inserted by paragraph 3 of Schedule 6 to the Welfare Reform and Pensions Act 1999 (c. 30) and amended by section 41(3) of the Child Support, Pensions and Social Security Act 2000 (c. 19).

(b) Section 55A was inserted by paragraph 3 of Schedule 6 to the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)), and amended by section 37(3) of the Child Support, Pensions and Social Security Act (Northern Ireland) 2000 (c. 4).

(c) 1989 c. 41: section 14F was inserted by section 115 of the Adoption and Children Act 2002 (c. 38). Section 14F(2) provides that the power to make regulations under section 14F(1)(b) is to be exercised so as to secure that local authorities provide financial support.

(d) S.I. 2002/2172.

(e) Regulation 2 was amended by regulation 4 of S.I. 2003/725.

(f) S.I. 2003/2682.

(d) in paragraph (9) for “paragraph (2) of regulation 43 of the Employments Regulations” substitute “paragraph (4) of regulation 73 of the PAYE Regulations”.

(5) In regulation 8(13) (rate of interest applicable on payments made to an employer by the Board) omit “or, as the case may be, section 826”.

Amendment of the Tax Credits (Payments by the Board) Regulations 2002

18. In the Tax Credits (Payments by the Board) Regulations 2002(a) after regulation 12 of insert—

“Recovery of overpayments of tax credit from other payments of tax credit

12A.—(1) This regulation applies where notice is given to a person or persons under subsection (4) of section 29 of the Act (deduction of overpayments from payments of tax credit).

(2) The maximum rate at which an overpayment may be recovered from payments of tax credit is—

- (a) where the only amount of tax credit to which the person is, or, in the case of a joint claim, the persons are, entitled, is the family element of child tax credit, 100% of that tax credit;
- (b) where the total amount of tax credit to which the person is, or, in the case of a joint claim, the persons are, entitled is not subject to reduction—
 - (i) by virtue of section 7(2) of the Act; or
 - (ii) because their income for the relevant year does not exceed the relevant income threshold prescribed in his or their case in regulation 3 of the Tax Credits (Income Thresholds and Determination of Rates) Regulations 2002; 10% of that tax credit; and
- (c) in any other case, 25% of the tax credit to which the person is, or in the case of a joint claim, the persons are, entitled.

(3) In paragraph (2) a reference to the amount to which a person is, or persons are, entitled is a reference to the amount to which they would be entitled but for the operation of that paragraph.”.

Amendment of the Polygamous Marriages Regulations

19. After regulation 47 insert—

“47A. In regulation 34(3)—

- (a) for “one of two joint claimants” substitute “any member of a polygamous unit”; and
- (b) for “both” (in each place where it occurs) substitute “all”.”.

15th March 2004

Nick Ainger
Jim Murphy
Two of the Lords Commissioners of Her Majesty’s Treasury

11th March 2004

Ann Chant
Dave Hartnett
Two of the Commissioners of Inland Revenue

(a) S.I. 2002/2173.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend a number of instruments made under the Tax Credits Act 2002 (“the Act”), namely the Child Tax Credit Regulations 2002, the Tax Credits (Claims and Notifications) Regulations 2002 (“the Claims Regulations”), the Tax Credits (Definition and Calculation of Income) Regulations 2002 (“the Income Regulations”) and the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (“the Working Tax Credit Entitlement Regulations”), the Tax Credits (Payments by the Board) Regulations 2002 (“the Payments by the Board Regulations”) and the Tax Credits (Polygamous Marriages) Regulations 2003 (“the Polygamous Marriages Regulations”).

Regulation 1 provides for the citation and commencement of the Regulations and defines some terms used in them.

Regulation 2 amends the Child Tax Credit Regulations. It adds an additional Case (Case E) in regulation 3(1). The effect is that a person is not to be treated as responsible for a child or a qualifying young person in respect of whom incapacity benefit is payable. There is transitional protection during a period of incapacity which began before 6th April 2004 for cases where both incapacity benefit and child tax credit were in payment in respect of the child or qualifying young person before that date.

Regulation 3 amends the Claims Regulations. It amends regulation 11, extending the period within which a claim for tax credit is deemed to be made where there is a declaration under section 17 in respect of a previous year. It also prevents the deemed claim provision from applying where it would not be possible for a single claimant to make a single claim, or, in the case of joint claimants to make a joint claim at the time of the declaration. It also inserts a new regulation 26A and makes a consequential amendment to regulation 24. The effect is that a claim for the disability or severe disability element of child tax credit based on a claim made for disability living allowance may be backdated, if the award of that allowance is notified to the Board within three months of its having been made, to the first date in respect which the allowance is payable. Paragraph (5) substitutes new regulations 33 and 34. The new regulation 33 extends the time within which a section 17(8) declaration may be made. The new regulation 34 aligns the process for declarations and statements under section 17 of the Act more closely with that for notifications under regulation 22 of the Claims Regulations.

Regulations 4 to 10 amend the Working Tax Credit Entitlement Regulations.

Regulation 4 introduces the amendments.

Regulation 5 amends regulation 4 of those Regulations by limiting the application of paragraph (2). The effect is that, if the amount of a training allowance or a payment by the Secretary of State or the Department for Social Development in respect of work during the Intensive Activity Period is taxable as the profits of a trade, business or profession, the work undertaken counts for the purposes of determining the extent of qualifying remunerative work.

Regulation 6 amends the heading of regulation 5 of those Regulations.

Regulation 7 inserts a new regulation 5A in those Regulations. This reduces the number of hours, for which a person must have been engaged in qualifying remunerative work immediately before beginning a period of statutory leave in connection with the birth or placement for adoption of a child, in order to qualify for tax credit for so much of that period as follows the birth or placement for adoption of the relevant child.

Regulation 8 makes an amendment to regulation 9B of those Regulations, limiting the ambit of the definition of the expression “training for work”.

Regulation 9 amends regulation 13 to enable a claim for the child care element to be made in respect of a child during a period of statutory leave in connection with the child’s birth or placement for adoption, regardless of whether there are other children in the household.

Regulation 10 amends regulation 14 to clarify the meaning of “responsible” in paragraph (1).

Regulation 11 amends regulation 18. It provides a definition of “consecutive periods” in paragraph (4), and in paragraph (5) replaces the reference to minimum income guarantee with one to state pension credit, and adds a further category of payment in paragraph (5) which gives rise to entitlement to the 50-plus element.

Regulations 12 to 16 amend the Income Regulations.

Regulation 12 introduces the amendments.

Regulation 13 amends the interpretation provision in those Regulations to add a definition of “the Northern Ireland Contributions and Benefits Act”.

Regulation 14 amends regulation 4 of those Regulations so as to make special provision in respect of the treatment of the pay of Members of the Brigade of Gurkhas. The amendment reflects the special arrangements under which Gurkhas are paid. It also extends the range of sums to be disregarded in the calculation of employment income.

Regulation 15 amends regulation 16 of those Regulations. It further qualifies the rule about income which a claimant is treated as having, so as to exclude Category A and B retirement pensions, graduated retirement benefit and shared additional pensions, payment of which has been deferred.

Regulation 16 amends regulation 19 (general disregards) to align the treatment of various payments with that for income tax purposes, to delete a disregard for sums accumulated to assist in self-employment, to add a disregard for payments by local authorities by way of special guardianship support.

Regulation 17 amends the Payment by Employers Regulations to update references in them in consequence of the rewriting of the Income Tax (Employments) Regulations 1993 (S.I. 1993/744) as the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682). It also aligns the computation of interest on payments of tax credits made by an employer in all cases by amending regulation 8 of those Regulations.

Regulation 18 amends the Payments by the Board Regulations, inserting a new regulation 12A which prescribes a limit on the recovery of overpayments of tax credit from other payments of tax credits.

Regulation 19 makes an amendment to the Polygamous Marriages Regulations consequent upon the substitution of regulation 34 of the Claims and Notifications Regulations.

These Regulations do not impose new costs on business.

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