
STATUTORY INSTRUMENTS

2002 No. 2005

**The Working Tax Credit (Entitlement
and Maximum Rate) Regulations 2002**

PART 2 **U.K.**

CONDITIONS OF ENTITLEMENT

Child care element

Entitlement to child care element of working tax credit **U.K.**

13.—(1) The determination of the maximum rate must include a child care element where that person, or in the case of a joint claim at least one of those persons, is incurring relevant child care charges and—

- (a) is a person, not being a member of a ^{F1}... couple, engaged in [^{F2}qualifying remunerative work];
- [^{F3}(b) is a member or are members of a ^{F1}... couple where both are engaged in qualifying remunerative work; or
- (c) is a member or are members of a ^{F1}... couple where one is engaged in qualifying remunerative work and the other—
 - (i) is incapacitated;
 - (ii) is an in-patient in hospital; or
 - (iii) is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or sentence).]

(2) For the purposes of paragraph (1) a person is not treated as incurring relevant child care charges where the average weekly charge calculated in accordance with regulation 15 is nil or where an agreement within regulation 15(4) has not yet commenced.

^{F4}(3)

[^{F5}(4) For the purposes of paragraph (1)(c)(I) the other member of a couple is incapacitated in any of the circumstances specified in paragraphs (5) to (8).]

(5) The circumstances specified in this paragraph are where either council tax benefit or housing benefit is payable under Part 7 of the Contributions and Benefits Act to the other member or his partner and the applicable amount of the person entitled to the benefit includes—

- (a) a disability premium; or
- (b) a higher pensioner premium by virtue of the satisfaction of—
 - (i) in the case of council tax benefit, [^{F6}paragraph 11(2)(b) of Schedule 1 to the Council Tax Benefit (General) Regulations 1992]^{M1}[^{F6}paragraph 11(2)(b) of Schedule 1 to the Council Tax Benefit Regulations 2006];

Status: Point in time view as at 06/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Cross Heading: Child care element. (See end of Document for details)

(ii) in the case of housing benefit, [^{F7}paragraph 10(2)(b) of Schedule 2 to the Housing Benefit (General) Regulations 1987]^{M2}[^{F7}11(2)(b) of Schedule 3 to the Housing Benefit Regulations 2006],

on account of the other member's incapacity or either [^{F8}regulation 13A(1)(c) of Council Tax Benefit (General) Regulations 1992][^{F8}regulation 18(1)(c) of the Council Tax Benefit Regulations 2006] (treatment of child care charges) ^{M3} or, as the case may be, [^{F9}regulation 21A(1)(c) of the Housing Benefit (General) Regulations 1987][^{F9}regulation 28(1)(c) of the Housing Benefit Regulations 2006] (treatment of child care charges) ^{M4} applies in that person's case;

(6) The circumstances specified in this paragraph are where there is payable in respect of him one or more of the following pensions or allowances—

- (a) short-term incapacity benefit [^{F10}payable at the higher rate] under section 30A of the Contributions and Benefits Act ^{M5};
- (b) long term incapacity benefit under section 40 or 41 of the Contributions and Benefits Act ^{M6};
- (c) attendance allowance under section 64 of that Act;
- (d) severe disablement allowance under section 68 of that Act;
- (e) disability living allowance under section 71 of that Act;
- (f) increase of disablement pension under section 104 of that Act;
- (g) a pension increase under a war pension scheme or an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under sub-paragraph (b), (d) or (e) above.

[^{F11}(h) contributory employment and support allowance where entitlement to that allowance or statutory sick pay has existed for a period of 28 weeks comprising one continuous period or two or more periods which are linked together provided that, if the person received statutory sick pay, the person satisfied the first and second contribution conditions set out in paragraphs 1 and 2 of Schedule 1 to the Welfare Reform Act.]

(7) The circumstances specified in this paragraph are where a pension or allowance to which sub-paragraph [^{F12}(c)], (d), (e) or (f) of paragraph (6) refers, was payable on account of his incapacity but has ceased to be payable only in consequence of his becoming a patient.

(8) The circumstances specified in this paragraph are where he has an invalid carriage or other vehicle provided to him under section 5(2)(a) of and Schedule 2 to the National Health Service Act 1977 ^{M7}, section 46 of the National Health Service (Scotland) Act 1978 ^{M8}; or Article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972 ^{M9}.

Textual Amendments

- F1** Words in reg. 13(1) omitted (5.12.2005) by virtue of [The Civil Partnership Act 2004 \(Tax Credits, etc.\) \(Consequential Amendments\) Order 2005 \(S.I. 2005/2919\)](#), arts. 1, **2(3)**
- F2** Words in reg. 13(1)(a) substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **12(2)**
- F3** Reg. 13(1)(b)(c) substituted for reg. 13(1)(b) and word (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **12(3)**
- F4** Reg. 13(3) omitted (6.4.2004) by virtue of [The Tax Credits \(Miscellaneous Amendments\) Regulations 2004 \(S.I. 2004/762\)](#), regs. 1(1), **9**

- F5** Reg. 13(3)(4) substituted (6.4.2003) by *The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003* (S.I. 2003/701), regs. 1, **12(4)**
- F6** Words in reg. 13(5)(b)(i) substituted (E.W.S.) (6.3.2006) by *The Housing Benefit and Council Tax Benefit (Consequential Provisions) Regulations 2006* (S.I. 2006/217), reg. 1(1), **Sch. 2 para. 22(3)(a)** (with regs. 2, 3, Sch. 3, Sch. 4)
- F7** Words in reg. 13(5)(b)(ii) substituted (E.W.S.) (6.3.2006) by *The Housing Benefit and Council Tax Benefit (Consequential Provisions) Regulations 2006* (S.I. 2006/217), reg. 1(1), **Sch. 2 para. 22(3)(b)** (with regs. 2, 3, Sch. 3, Sch. 4)
- F8** Words in reg. 13(5) substituted (E.W.S.) (6.3.2006) by *The Housing Benefit and Council Tax Benefit (Consequential Provisions) Regulations 2006* (S.I. 2006/217), reg. 1(1), **Sch. 2 para. 22(3)(c)** (with regs. 2, 3, Sch. 3, Sch. 4)
- F9** Words in reg. 13(5) substituted (E.W.S.) (6.3.2006) by *The Housing Benefit and Council Tax Benefit (Consequential Provisions) Regulations 2006* (S.I. 2006/217), reg. 1(1), **Sch. 2 para. 22(3)(d)** (with regs. 2, 3, Sch. 3, Sch. 4)
- F10** Words in reg. 13(6)(a) inserted (6.4.2003) by *The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003* (S.I. 2003/701), regs. 1, **12(5)**
- F11** Reg. 13(6)(h) added (E.W.S.) (27.10.2008) by *The Employment and Support Allowance (Consequential Provisions) (No. 3) Regulations 2008* (S.I. 2008/1879), regs. 1(1), **20(5)**
- F12** Word in reg. 13(7) substituted (6.4.2003) by *The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003* (S.I. 2003/701), regs. 1, **12(6)**

Marginal Citations

- M1** S.I. 1992/1814.
- M2** S.I. 1987/1971.
- M3** Regulation 46A was inserted by regulation 2 of S.I. 1994/1924.
- M4** Regulation 21A was inserted by regulation 5 of S.I. 1994/1924.
- M5** Section 30A was inserted by section 1(1) of the *Social Security (Incapacity for Work) Act 1994* (c.18) and amended by section 64 of the *Welfare Reform and Pensions Act 1999* (c.30).
- M6** Sections 40 and 41 were substituted by paragraphs 8 and 9 respectively of Schedule 1 to the *Social Security (Incapacity for Work) Act 1994*. Section 41(5) was further amended by paragraph 21(4) of Schedule 4 to the *Pensions Act 1995*.
- M7** 1977 c.49.
- M8** 1978 c.29.
- M9** S.I. 1972/1265 (N.I. 14).

U.K.

14.—(1) [^{F13}Subject to paragraph (1A),] for the purposes of section 12 of the Act charges incurred for child care are charges paid by the person, or in the case of a joint claim, by either or both of the persons, for child care provided for any child for whom the person, or at least one of the persons, is responsible [^{F14}within the meaning of regulation 3 of the *Child Tax Credit Regulations 2002*]. In these Regulations, such charges are called “relevant child care charges”.

[^{F15}(1A) Child care charges do not include charges in respect of care provided by

[^{F16}(a) a relative of the child, wholly or mainly in the child’s home, or]

[^{F17}(b)

[a provider mentioned in regulation 14(2)(c)(v), in circumstances where the care is
^{F18}(c) excluded from being qualifying child care by Article 4(2)(c) of the *Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006*.]

Status: Point in time view as at 06/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Cross Heading: Child care element. (See end of Document for details)

[a provider mentioned in ^{F20}regulation 14(2)(f)(vii)], in circumstances where the care is ^{F19}(d) excluded from being qualifying child care by Article 5(3)(d) of the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007.]

[a foster parent^{F22}, a foster carer or a kinship carer] in respect of a child whom ^{F23}that ^{F21}(e) person is fostering or is looking after as the child’s kinship carer].]

^{F15}(1B) For the purposes of this regulation—

- (a) “relative” means parent, grandparent, aunt, uncle, brother or sister whether by blood, half blood, marriage^{F24}, civil partnership] or affinity;
- (b) “the child’s home” means the home of the person, or in the case of a joint claim of either or both of the persons, responsible for the child.]

^{F25}(c) “foster parent” in relation to a child—

- (i) in relation to England, means a person with whom the child is placed under the Fostering Services Regulations 2002;
- (ii) in relation to Wales, means a person with whom the child is placed under the Fostering Services (Wales) Regulations 2003;
- (iii) in relation to Northern Ireland, means a person with whom the child is placed under the Foster Placement (Children) Regulations (Northern Ireland) 1996; and
- (d) “foster carer” and “kinship carer” have the meanings given in regulation 2 of the Looked After Children (Scotland) Regulations 2009.]

(2) “Child care” means care provided for a child—

(a) in England ^{F26}...—

^{F27}(i)

^{F28}(ii)

^{F29}(ia) by a person registered under Part 3 of the Childcare Act 2006;]

^{F30}(iii) in respect of any period on or before the last day the child is treated as a child for the purpose of this regulation by or under the direction of the proprietor of a school on the school premises ^{F31}(subject to paragraph (2B));]

(iv) ^{F32}...; ^{F33}...

^{F34}(v)

^{F35}(vi)

(vii) by a domiciliary care worker under the Domiciliary Care Agencies Regulations 2002; ^{F36}...

^{F36}(viii)

(b) in Scotland—

(i) by a person in circumstances where the care service provided by him consists of child minding or of day care of children within the meaning of section 2 of the Regulation of Care (Scotland) Act 2001 ^{M10} and is registered under Part 1 of that Act; ^{F37}...

^{F38}(ia) by a child care agency where the service consists of or includes supplying, or introducing to persons who use the service, child carers within the meaning of sections 2(7) and (8) of the Regulation of Care (Scotland) Act 2001; or]

(ii) by a local authority in circumstances where the care service provided by the local authority consists of child minding or of day care of children within the meaning

of section 2 of the Regulation of Care (Scotland) Act 2001 and is registered under Part 2 of that Act; ^{F39} ...

^{F40}(iii)

(c) in Northern Ireland—

(i) by persons registered under Part XI of the Children (Northern Ireland) Order 1995 ^{M11}, ^{F41} ...

(ii) by institutions and establishments exempt from registration under that Part by virtue of Article 121 of that Order; or

[^{F42}(iii) in respect of any period ending on or before the day on which he ceases to be a child for the purposes of this regulation, where the care is provided out of school hours by a school on school premises or by an Education and Library Board or a Health and Social Services Trust; or

^{F43}(iv)]

[^{F44}(v) by a child care provider approved in accordance with the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006.][^{F45}; or

(vi) by a foster parent in relation to a child (other than one whom the foster parent is fostering) in circumstances where, but for the fact that the child is too old, the care would fall within one of the descriptions in paragraph (2C);]

(d) [^{F46}anywhere outside the United Kingdom]—

(i) by a child care provider approved by an accredited organisation within the meaning given by regulation 4 of the Tax Credit (New Category of Child Care Provider) Regulations 2002 ^{M12}; or

^{F47}(ii)

^{F48}(e)

[^{F49}(f) in Wales—

(i) by persons registered under [^{F50}Part 2 of the Children and Families (Wales) Measure 2010];

[^{F51}(ii) by a person in circumstances where, but for article 11, 12 or 14 of the Child Minding and Day Care Exceptions (Wales) Order 2010, the care would be day care for the purposes of Part 2 of the Children and Families (Wales) Measure 2010;]

(iii) in respect of any period on or before the last day he is treated as a child for the purposes of this regulation, where the care is provided out of school hours, by a school on school premises or by a local authority;

(iv) by a child care provider approved by an accredited organisation within the meaning given by regulation 4 of the Tax Credit (New Category of Child Care Provider) Regulations 1999;

^{F52}(v)

(vi) by a domiciliary care worker under the Domiciliary Care Agencies (Wales) Regulations 2004; ^{F53} ...

(vii) by a child care provider approved under the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007][^{F54}; or

(viii) by a foster parent in relation to a child (other than one whom the foster parent is fostering) in circumstances where, but for the fact that the child is too old, the care would fall within one of the descriptions in paragraph (2D).]

Status: Point in time view as at 06/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Cross Heading: Child care element. (See end of Document for details)

[^{F55}(2A) In paragraph (2)(a)(iii)—

“proprietor”, in relation to a school, means –

- (a) the governing body incorporated under section 19 of the Education Act 2002, or
- (b) if there is no such body, the person or body of persons responsible for the management of the school;

“school” means a school that Her Majesty’s Chief Inspector of Education, Children’s Services and Skills (the “Chief Inspector”) is or may be required to inspect;

“school premises” means premises that may be inspected as part of an inspection of the school by the Chief Inspector.

(2B) Care provided for a child in England is not [^{F56}child care] under paragraph (2)(a)(iii) if—

- (a) it is provided during school hours for a child who has reached compulsory school age, or
- (b) it is provided in breach of a requirement to register under Part 3 of the Childcare Act 2006.]

[^{F57}(2C) The descriptions referred to in paragraph (2)(c)(vi) are—

- (a) child minding or day care for the purposes of Part 11 of the Children (Northern Ireland) Order 1995; and
- (b) qualifying child care for the purposes of the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006.

(2D) The descriptions referred to in paragraph (2)(f)(viii) are—

- (a) child minding, or day care, for the purposes of Part 2 of the Children and Families (Wales) Measure 2010; and
- (b) qualifying child care for the purposes of the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007.]

(3) For the purposes of this regulation a person is a child until the last day of the week in which falls the 1st September following that child’s fifteenth birthday (or sixteenth birthday if the child is disabled).

(4) For the purposes of paragraph (3) a child is disabled where—

- (a) a disability living allowance is payable in respect of that child, or has ceased to be payable solely because he is a patient;
- (b) the child is registered as blind in a register compiled by a local authority under section 29 of the National Assistance Act 1948 ^{M13} (welfare services) or, in Scotland, has been certified as blind and in consequence is registered as blind in a register maintained by or on behalf of [^{F58}a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994], or, in Northern Ireland has been certified as blind and in consequence is registered as blind in a register maintained by or on behalf of a Health and Social Services Board; or
- (c) the child ceased to be registered as blind in such a register within the 28 weeks immediately preceding the date of claim.

(5) Charges paid in respect of the child’s compulsory education or charges paid by a person to a partner or by a partner to the person in respect of any child for whom either or any of them is responsible are not relevant child care charges.

(6) Where regulation 15(4) (agreement for the provision of future child care) applies—

- (a) the words “charges paid” in paragraph (1) include charges which will be incurred, and
- (b) the words “child care provided” in paragraph (1) include care which will be provided.

^{F59}(7)

(8) Relevant child care charges are calculated on a weekly basis in accordance with regulation 15.

Textual Amendments

- F13** Words in reg. 14(1) inserted (6.4.2003) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003 (S.I. 2003/701), regs. 1, **13(2)**
- F14** Words in reg. 14(1) inserted (6.4.2004) by The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **10(a)**
- F15** Reg. 14(1A)(1B) inserted (6.4.2003) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003 (S.I. 2003/701), regs. 1, **13(3)**
- F16** Words in reg. 14(1A) substituted (6.4.2005) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2005 (S.I. 2005/769), regs. 1(1), **3**
- F17** Reg. 14(1A)(b) omitted (18.7.2009) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(a), **5(2)(a)**
- F18** Reg. 14(1A)(c) added (6.4.2006) by The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **20(4)**
- F19** Reg. 14(1A)(d) inserted (6.4.2007) by The Tax Credits (Miscellaneous Amendments) Regulations 2007 (S.I. 2007/824), regs. 1, **6(2)**
- F20** Words in reg. 14(1A)(d) substituted (21.11.2009) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **4(2)(a)**
- F21** Reg. 14(1A)(e) added (18.7.2009) by The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(a), **5(2)(b)**
- F22** Words in reg. 14(1A)(e) added (21.11.2009) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **4(2)(b)(i)**
- F23** Words in reg. 14(1A)(e) substituted (21.11.2009) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **4(2)(b)(ii)**
- F24** Words in reg. 14(1B)(a) inserted (5.12.2005) by The Civil Partnership Act 2004 (Tax Credits, etc.) (Consequential Amendments) Order 2005 (S.I. 2005/2919), arts. 1, **2(4)**
- F25** Reg. 14(1B)(c)(d) inserted (21.11.2009) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2009 (S.I. 2009/2887), regs. 1(a), **4(3)**
- F26** Words in reg. 14(2)(a) omitted (6.4.2008) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/604), regs. 1(b), **3(2)(a)**
- F27** Reg. 14(2)(a)(i) omitted (6.4.2009) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(c), **5(3)(a)**
- F28** Reg. 14(2)(a)(ii) omitted (1.9.2008) by virtue of The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2008 (S.I. 2008/2169), regs. 1, **2(2)(a)**
- F29** Reg. 14(2)(a)(iia) inserted (1.9.2008) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2008 (S.I. 2008/2169), regs. 1, **2(2)(b)**
- F30** Reg. 14(2)(a)(iii) substituted (1.9.2008) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2008 (S.I. 2008/2169), regs. 1, **2(2)(c)**
- F31** Words in reg. 14(2)(a)(iii) substituted (6.4.2009) by The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(c), **5(3)(b)**
- F32** Words in reg. 14(2) omitted (1.10.2007) by virtue of The Working Tax Credit (Entitlement and Maximum Rate) (Amendment No. 2) Regulations 2007 (S.I. 2007/2479), regs. 1, **2(2)**
- F33** Word in reg. 14(2)(a)(iv) omitted (6.4.2008) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/604), regs. 1(b), **3(2)(b)**
- F34** Reg. 14(2)(a)(v) omitted (18.7.2009) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(a), **5(3)(c)**
- F35** Reg. 14(2)(a)(vi) omitted (18.7.2009) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(a), **5(3)(d)**
- F36** Reg. 14(2)(a)(viii) and word omitted (1.9.2008) by virtue of The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2008 (S.I. 2008/2169), regs. 1, **2(2)(e)**
- F37** Word in reg. 14(2)(b)(i) omitted (1.6.2004) by virtue of The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2004 (S.I. 2004/1276), regs. 1, **2(2)(b)(i)**

Status: Point in time view as at 06/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Cross Heading: Child care element. (See end of Document for details)

- F38** Reg. 14(2)(b)(ia) added (6.4.2006) by The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **20(5)**
- F39** Word in reg. 14(2)(b)(ii) omitted (6.4.2011) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(3)(a)**
- F40** Reg. 14(2)(b)(iii) omitted (6.4.2011) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(3)(b)**
- F41** Word in reg. 14(2)(c) omitted (1.6.2004) by virtue of The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2004 (S.I. 2004/1276), regs. 1, **2(2)(c)(i)**
- F42** Reg. 14(2)(c)(iii)(iv) inserted (1.6.2004) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2004 (S.I. 2004/1276), regs. 1, **2(2)(c)(ii)**
- F43** Reg. 14(2)(c)(iv) omitted (6.4.2011) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(4)(a)**
- F44** Reg. 14(2)(c)(v) added (6.4.2006) by The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **20(6)**
- F45** Reg. 14(2)(c)(vi) and word inserted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(4)(b)**
- F46** Words in reg. 14(2)(d) substituted (6.4.2003) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003 (S.I. 2003/701), regs. 1, **13(4)(a)**
- F47** Reg. 14(2)(d)(ii) omitted (6.4.2003) by virtue of The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003 (S.I. 2003/701), regs. 1, **13(4)(b)**
- F48** Reg. 14(2)(e) revoked (6.4.2008) by The Tax Credits (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/604), regs. 1(b), **3(3)**
- F49** Reg. 14(2)(f) substituted (6.4.2008) by The Tax Credits (Miscellaneous Amendments) Regulations 2008 (S.I. 2008/604), regs. 1(b), **3(4)**
- F50** Words in reg. 14(2)(f)(i) substituted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(5)(a)**
- F51** Reg. 14(2)(f)(ii) substituted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(5)(b)**
- F52** Reg. 14(2)(f)(v) omitted (6.4.2011) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(5)(c)**
- F53** Word in reg. 14(2)(f)(vi) omitted (6.4.2011) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(5)(d)**
- F54** Reg. 14(2)(f)(viii) and word inserted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(5)(e)**
- F55** Reg. 14(2A)(2B) inserted (1.9.2008) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2008 (S.I. 2008/2169), regs. 1, **2(3)**
- F56** Words in reg. 14(2B) substituted (6.4.2009) by The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(c), **5(4)**
- F57** Reg. 14(2C)(2D) inserted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) Regulations 2011 (S.I. 2011/721), regs. 1, **3(6)**
- F58** Words in reg. 14(4)(b) substituted (6.4.2010) by The Tax Credits (Miscellaneous Amendments) Regulations 2010 (S.I. 2010/751), regs. 1, **14**
- F59** Reg. 14(7) omitted (6.4.2004) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **10(b)**

Modifications etc. (not altering text)

- C1** Reg. 14 applied (for specified purposes and with effect in accordance with reg. 1 of the amending S.I., in force in so far as not already in force and with effect in accordance with reg. 1 of the amending S.I.) by The Tax Credits (Definition and Calculation of Income) Regulations 2002 (S.I. 2002/2006), regs. 1, **4(4)** Table 1 Item 15
- C2** Reg. 14 applied (with effect in accordance with reg. 1(2) of the amending S.I.) by The Tax Credits (Claims and Notifications) Regulations 2002 (S.I. 2002/2014), regs. 1(1), **31(4)**

Marginal Citations

M10 2001 asp 8.

M11 S.I. 1995/755 (N.I. 2).

M12 S.I. 2002/1417.

M13 1948 c.29; section 29 was amended by the National Assistance (Amendment) Act 1959 (c.30), **section 1(2)**; the Mental Health (Scotland) Act 1960 (c.61), **sections 113(1)** and 114 of and Schedule 4 to the Social Work (Scotland) Act 1968 (c.49), **section 95(2)** and Schedule 9 Part 1; the Local Government Act 1972 (c.70), sections 195(6), 272(1), **Schedule 23 paragraph 2** and Schedule 30; the Employment and Training Act 1973 (c.50), **section 14(1)** and Schedule 3 paragraph 3; the National Health Service Act 1977 (c.49), **section 129** and Schedule 15 paragraph 6; the Health and Social Services and Social Security Adjudications Act 1983 (c.41), **section 30** and Schedule 10 Part I; the Children Act 1989 (c.41) section 108(5) and Schedule 13 paragraph 11(2); and the National Health Service and Community Care Act 1990 (c.19), **section 44(7)**.

Calculation of relevant child care charges **U.K.**

15.—(1) Relevant child care charges are calculated by aggregating the average weekly charge paid for child care for each child in respect of whom charges are incurred [^{F60}and rounding up the total to the nearest whole pound].

This is subject to [^{F61}paragraphs (1A) and (2)].

[^{F62}(1A) In any case in which the charges in respect of child care are paid weekly, the average weekly charge for the purposes of paragraph (1) is established—

- (a) where the charges are for a fixed weekly amount, by aggregating the average weekly charge paid for child care for each child in respect of whom charges are incurred in the most recent four complete weeks; or
- (b) where the charges are for variable weekly amounts, by aggregating the charges for the previous 52 weeks and dividing the total by 52.]

(2) In any case in which the charges in respect of child care are paid monthly, the average weekly charge for the purposes of paragraph (1) is established—

- (a) where the charges are for a fixed monthly amount, by multiplying that amount by 12 and dividing the product by 52; or
- (b) where the charges are for variable monthly amounts, by aggregating the charges for the previous 12 months and dividing the total by 52.

(3) In a case where there is insufficient information for establishing the average weekly charge paid for child care in accordance with paragraphs (1) and (2), an officer of the Board shall estimate the charge—

- (a) in accordance with information provided by the person or persons incurring the charges; and
- (b) by any method which in the officer's opinion is reasonable.

(4) If a person—

- (a) has entered into an agreement for the provision of child care; and
- (b) will incur under that agreement relevant child care charges in respect of child care during the period of the award,

the average weekly charge for child care is based upon a written estimate of the future weekly charges provided by that person.

Status: Point in time view as at 06/04/2011.

Changes to legislation: There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Cross Heading: Child care element. (See end of Document for details)

Textual Amendments

- F60** Words in reg. 15(1) substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **14(2)(a)**
- F61** Words in reg. 15(1) substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **14(2)(b)**
- F62** Reg. 15(1A) inserted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **14(3)**

Change of circumstances **U.K.**

16.—(1) There is a relevant change in circumstances if—

- ^{F63}(a)
- (b) [^{F64}during the period of an award, the weekly relevant child care charges, rounded up to the nearest whole pound]—
- (i) exceed the average weekly charge calculated in accordance with regulation 15 by £10 a week or more;
 - (ii) are less than the average weekly charge calculated in accordance with regulation 15 by £10 a week or more; or
 - (iii) are nil.

If there is a relevant change in circumstances, the amount of the child care element of working tax credit shall be recalculated with effect from the specified date.

[^{F65}(2) For the purposes of paragraph (1), the weekly relevant child care charge—

- (a) where the child care charges are for a fixed weekly amount, is the aggregate of the weekly charge paid for child care for each child in respect of whom charges are incurred in each of the four consecutive weeks in which the change occurred; or
- (b) where the child care charges are for variable weekly amounts, is established by aggregating the anticipated weekly charge paid for child care for each child in respect of whom charges will be incurred for the following 52 weeks and dividing the total by 52.]

(3) If in any case the charges in respect of child care are paid monthly, the weekly relevant child care charge for the purposes of paragraph (1) is established—

- (a) where the charges are for a fixed monthly amount, by multiplying that amount by 12 and dividing the product by 52; or
- (b) where the charges are for variable monthly amounts, by aggregating the [^{F66}anticipated] charges for the [^{F67}next] 12 months and dividing the total by 52.

(4) In a case where there is insufficient information for establishing the weekly relevant child care charge paid for child care in accordance with paragraphs (2) and (3), an officer of the Board shall estimate the charge—

- (a) in accordance with information provided by the person or persons incurring the charges; and
- (b) by any method which in the officer's opinion is reasonable.

(5) For the purpose of paragraph (1) the specified date is—

- (a) where the child care charges are increased, the later of—
 - (i) the first day of the week in which the change occurred, and

- (ii) the first day of the week in which falls the day which is three months prior to the date notification of the change is given;
- [^{F68}(b) where the child care charges are decreased—
- (i) in a case where an award of child care charges is made for a fixed period, the length of which is known when the award is first made, the first day of the week following the end of that fixed period, and
 - (ii) in all other cases, the first day of the week following the four consecutive weeks in which the change occurred.]

Textual Amendments

- F63** Reg. 16(1)(a) omitted (6.4.2003) by virtue of [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **15(2)**
- F64** Words in reg. 16(1)(b) substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **15(3)**
- F65** Reg. 16(2) substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **15(4)**
- F66** Word in reg. 16(3)(b) inserted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **15(5)(a)**
- F67** Word in reg. 16(3)(b) substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **15(5)(b)**
- F68** Reg. 16(5)(b) substituted (15.4.2010) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2010 \(S.I. 2010/918\)](#), regs. 1, **3**

Status:

Point in time view as at 06/04/2011.

Changes to legislation:

There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Cross Heading: Child care element.