
STATUTORY INSTRUMENTS

2011 No. 721

The Tax Credits (Miscellaneous Amendments) Regulations 2011

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

3.—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(1) are amended as follows.

- (2) Amend regulation 14(2) (meaning of child care) as follows.
- (3) In sub-paragraph (b)—
 - (a) at the end of paragraph (ii) omit “or”, and
 - (b) omit paragraph (iii)(2).
- (4) In sub-paragraph (c)—
 - (a) omit paragraph (iv) (and the “or” at the end of it)(3), and
 - (b) at the end of paragraph(v) insert—
 - “; 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).”
- (5) In sub-paragraph (f)—
 - (a) in paragraph (i) for “Part 10A of the Children Act 1989” substitute “Part 2 of the Children and Families (Wales) Measure 2010(4)”;
 - (b) for paragraph (ii) substitute—
 - “(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(5), the care would be day care for the purposes of Part 2 of the Children and Families (Wales) Measure 2010;”;
 - (c) omit paragraph (v)(6);
 - (d) at the end of paragraph (vi) omit “or”; and
 - (e) at the end of paragraph (vii) insert—
 - “; 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).”
- (6) After paragraph (2B) insert—

(1) [S.I. 2002/2005](#); relevant amending instruments are [S.I. 2004/1276](#), [2004/2663](#), [2006/766](#), [2008/604](#) and [2009/2887](#).
(2) Paragraph (2)(b)(iii) was substituted by [S.I. 2009/2887](#).
(3) Paragraph (2)(c)(iv) was amended by [S.I. 2009/2887](#).
(4) [2010 nawm 1](#).
(5) [S.I. 2010/2839 \(W. 233\)](#).
(6) Paragraph (2)(f)(v) was amended by [S.I. 2009/2887](#).

- “(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⁽⁷⁾; and
 - (b) qualifying child care for the purposes of the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006⁽⁸⁾.
- (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⁽⁹⁾.”.

⁽⁷⁾ S.I. 1995/755.
⁽⁸⁾ S.R. 2006 No.64.
⁽⁹⁾ S.I. 2007/226.