

---

STATUTORY INSTRUMENTS

---

**2020 No. 1515**

**TAX CREDITS**

**CHILDCARE**

**PAYMENT SCHEME**

**CHILDREN AND YOUNG PERSONS, ENGLAND**

The Tax Credits, Childcare Payments and  
Childcare (Extended Entitlement) (Coronavirus  
and Miscellaneous Amendments) Regulations 2020

*Made - - - - 10th December 2020*  
*Laid before Parliament 11th December 2020*  
*Coming into force 14th January 2021*

**THE TAX CREDITS, CHILDCARE PAYMENTS AND CHILDCARE  
(EXTENDED ENTITLEMENT) (CORONAVIRUS AND  
MISCELLANEOUS AMENDMENTS) REGULATIONS 2020**

1. Citation, commencement and effect
  2. Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002
  3. Amendment of the Tax Credits (Definition and Calculation of Income) Regulations 2002
  4. Amendment of the Childcare Payments (Eligibility) Regulations 2015
  5. Amendment of the Childcare (Early Years Provision Free of Charge) (Extended Entitlement) Regulations 2016
- Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020.