2019 No. 359

EDUCATION

The Provision of Early Learning and Childcare (Specified Children) (Scotland) Amendment Order 2019

Made - - - 29th October 2019

Coming into force in accordance with article 1

The Scottish Ministers make the following Order in exercise of the powers conferred by section 47(2)(c)(ii) of the Children and Young People (Scotland) Act $2014(\mathbf{a})$ and all other powers enabling them to do so.

In accordance with section 99(2) of that Act a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation, commencement and interpretation

- 1.—(1) This Order may be cited as the Provision of Early Learning and Childcare (Specified Children) (Scotland) Amendment Order 2019 and shall come into force on the day after the day on which it is made.
- (2) In this Order, "the 2014 Order" means the Provision of Early Learning and Childcare (Specified Children) (Scotland) Order 2014(**b**).

Amendment of the 2014 Order

- **2.**—(1) The 2014 Order is amended in accordance with this article.
- (2) In article 1 (citation, commencement, interpretation and application) for paragraph (2)(g)(ii)(aa)(c) substitute—
 - "(aa) the income calculated for the purpose of awarding those tax credits does not exceed £7.320:".

MAREE TODD
Authorised to sign by the Scottish Ministers

St Andrew's House, Edinburgh 29th October 2019

⁽a) 2014 asp 8.

⁽b) S.S.I. 2014/196; relevant amending instruments are S.S.I. 2015/268 and S.S.I. 2017/182.

⁽c) Paragraph (2)(g) was inserted by S.S.I. 2015/268, article 2(2)(a).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Provision of Early Learning and Childcare (Specified Children) (Scotland) Order 2014 (S.S.I. 2014/196) ("the 2014 Order"). The 2014 Order specifies those children who are eligible pre-school children for the purposes of section 47(2)(c)(ii) of the Children & Young People (Scotland) Act 2014 (asp 8) ("the 2014 Act") and who are therefore entitled to the mandatory amount of early learning and childcare (as defined in section 48 of the 2014 Act).

An eligible pre-school child is entitled to be provided with the mandatory amount of early learning and childcare under section 47 of the 2014 Act. "Early learning and childcare" is defined in section 46 of the 2014 Act as meaning a service, consisting of education and care, of a kind which is suitable in the ordinary case for children who are under school age, regard being had to the importance of interactions and other experiences which support learning and development in a caring and nurturing setting. The "mandatory amount" of early learning and childcare is defined in section 48 of the 2014 Act as "(a) 600 hours in each year for which a child is an eligible preschool child, and (b) a pro rata amount for each part of a year for which a child is an eligible preschool child." The Children and Young People (Scotland) Act 2014 (Modification) (No. 2) Order 2019 (S.S.I. 2019/207) will increase the mandatory amount from 600 hours to 1140 hours with effect from 1 August 2020.

The 2014 Order specifies that certain children whose parents are in receipt of "qualifying benefits" are eligible pre-school children. Article 1(2) of the 2014 Order defines "qualifying benefits" as including (in some circumstances) where a child's parent is in receipt of child tax credit and working tax credit under Part 1 of the Tax Credits Act 2002 (c.21).

Article 2(2) of this Order amends article 1(2)(g)(ii)(aa) of the 2014 Order to provide that a qualifying benefit includes where the parent of a child is in receipt of an award of child tax credit and working tax credit where the income calculated for the purpose of awarding those tax credits does not exceed £7,320.

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