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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 112**

**EDUCATION**

**The Provision of Early Learning and Childcare  
(Specified Children) (Scotland) Amendment Order 2023**

*Made* - - - - 28th March 2023

*Coming into force* - - 1st April 2023

The Scottish Ministers make the following Order in exercise of the power conferred by section 47(2) (c)(ii) of the Children and Young People (Scotland) Act 2014(1), 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 and commencement**

1. This Order may be cited as the Provision of Early Learning and Childcare (Specified Children) (Scotland) Amendment Order 2023 and comes into force on 1 April 2023.

**Amendment of the Provision of Early Learning and Childcare (Specified Children) (Scotland) Order 2014**

2. In article 1(2) of the Provision of Early Learning and Childcare (Specified Children) (Scotland) Order 2014(2) (citation, commencement, interpretation and application), in the definition of “qualifying benefit”—

- (a) for “£7,920” substitute “£8,717”,
- (b) on each occasion where it appears, for “£660” substitute “£726”.

St Andrew’s House,  
Edinburgh  
28th March 2023

*CLARE HAUGHEY*  
Authorised to sign by the Scottish Ministers

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(1) 2014 asp 8.

(2) S.S.I. 2014/196, relevantly amended by S.S.I. 2015/268, S.S.I. 2017/182, S.S.I. 2019/359, S.S.I. 2021/344 and S.S.I. 2022/118.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## 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 and Young People (Scotland) Act 2014 ([asp 8](#)) and who are therefore entitled to the mandatory amount of early learning and childcare (as defined in section 48 of that Act).

The 2014 Order specifies that certain children whose parents are in receipt of “qualifying benefits” are eligible pre-school children. This Order amends the definition of qualifying benefits in article 1(2) of the 2014 Order to increase the income thresholds for those in receipt of certain benefits. The income threshold for those in receipt of child tax credit and working tax credit under Part 1 of the Tax Credits Act 2002 ([c. 21](#)) is increased to £8,717. The income threshold for those in receipt of universal credit under the Welfare Reform Act 2012 ([c. 5](#)) is increased to £726.