



Tax Credits Act 2002

2002 CHAPTER 21

PART 1

TAX CREDITS

Working tax credit

12 Child care element

- (1) The prescribed manner of determination of the maximum rate at which a person or persons may be entitled to working tax credit may involve the inclusion, in prescribed circumstances, of a child care element.
- (2) A child care element is an element in respect of a prescribed proportion of so much of any relevant child care charges as does not exceed a prescribed amount.
- (3) “Child care charges” are charges of a prescribed description incurred in respect of child care by the person, or either or both of the persons, by whom a claim for working tax credit is made.
- (4) “Child care”, in relation to a person or persons, means care provided—
 - (a) for a child of a prescribed description for whom the person is responsible, or for whom either or both of the persons is or are responsible, and
 - (b) by a person of a prescribed description.
- (5) The descriptions of persons prescribed under subsection (4)(b) may include descriptions of persons approved in accordance with a scheme made by the appropriate national authority under this subsection.
- (6) “The appropriate national authority” means—
 - (a) in relation to care provided in England, the Secretary of State,
 - (b) in relation to care provided in Scotland, the Scottish Ministers,
 - (c) in relation to care provided in Wales, the National Assembly for Wales, and

Status: This is the original version (as it was originally enacted).

- (d) in relation to care provided in Northern Ireland, the Department of Health, Social Services and Public Safety.
- (7) The provision made by a scheme under subsection (5) must involve the giving of approvals, in accordance with criteria determined by or under the scheme, by such of the following as the scheme specifies—
- (a) the appropriate national authority making the scheme,
 - (b) one or more specified persons or bodies or persons or bodies of a specified description, and
 - (c) persons or bodies accredited under the scheme in accordance with criteria determined by or under it.
- (8) A scheme under subsection (5) may authorise—
- (a) the making of grants or loans to, and
 - (b) the charging of reasonable fees by,
- persons and bodies giving approvals.