
STATUTORY INSTRUMENTS

2003 No. 44

The Tax Credits (Miscellaneous Amendments) Regulations 2003

Amendments to the Family Credit Regulations

11.—(1) Amend regulation 46A of the Family Credit Regulations (treatment of child care charges)⁽¹⁾ as follows.

(2) In paragraph (2) in the definition of “relevant childcare charges”⁽²⁾—

(a) omit sub-paragraph (i), inserted by regulation 9(a) of the Tax Credits (Miscellaneous Amendments No. 4) Regulations 2002⁽³⁾, and the word “or” immediately preceding it;

(b) after sub-paragraph (j) of that paragraph⁽⁴⁾ insert

“or

(k) by a child care provider approved by an accredited organisation in accordance with regulation 4 of the Tax Credit (New Category of Child Care Provider) Regulations 2002⁽⁵⁾.”

(3) After paragraph (2ZA)⁽⁶⁾ insert the following paragraph—

“(2ZB) A person is not engaged in remunerative work for the purposes of paragraph (1) where that person is treated as being in remunerative work by virtue only of paragraph (5) (f) of regulation 4 (man on paternity leave) unless, immediately prior to the birth of the child, that person was paying, or had incurred, relevant childcare charges for another child or other children of his household.”.

(1) Regulation 46A was inserted as regulation 13A by regulation 4(4) of S.I.1994/1924, and the inserted regulation was renumbered as regulation 46A by regulation 6 of S.I. 1999/2487.

(2) The definition of “relevant child care charges” was amended by regulation 4(2) of S.I. 1996/2545, regulation 12(a) of S.I. 1995/516, regulation 2(4) of S.I. 1997/2793, regulation 4(b) of S.I. 1999/714, regulation 8(2) of S.I. 1999/2487, regulation 5 of S.I. 2000/795, regulation 3(2) of S.I. 2002/14, regulation 3(2) of S.I. 2002/525 and regulation 9 of S.I. 2002/1696.

(3) S.I. 2002/1696. Sub-paragraph (i) was inserted erroneously as it should have been inserted as sub-paragraph (k).

(4) Sub-paragraph (j) was inserted by regulation 3 of S.I. 2002/525.

(5) S.I. 2002/1417.

(6) Paragraph (2ZA) was inserted by regulation 17(2) of S.I. 2001/892.