
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations further amend regulation 14 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I.2002/2005) which prescribes categories of eligible child care for the purposes of entitlement to the child care element.

Regulation 1 provides for the instrument's citation and commencement.

Regulation 2 makes the amendments to regulation 14. The amendments extend eligibility for the child care element to cases where a foster parent or foster carer in any part of the United Kingdom provides child care other than for a child whom he is fostering. The regulation also extends eligibility to the child care element in respect of children cared for on school premises in England and Wales under the age of 8, and makes provision for care provided out of school hours on school premises for any child in Northern Ireland for a period ending on or before the day on which the child ceases to be treated as a child for the purposes of regulation 14.

These Regulations do not impose any new costs on business.