
STATUTORY INSTRUMENTS

2007 No. 2481

**The Tax Credits (Child Care Providers)
(Miscellaneous Revocation and Transitional
Provisions) (England) Scheme 2007**

Partial revocation of the 1999 Regulations and transitional provision

3.—(1) The 1999 Regulations are revoked to the extent that they make a Scheme for determining the description of persons by whom child care is provided, and whose charges fall to be taken into account in computing the child care element of working tax credit, subject to paragraph (3) of this article.

(2) Any accreditation of an organisation by the Secretary of State pursuant to the Scheme provided for by the 1999 Regulations, and any approval granted by such an organisation, shall lapse on 1st October 2007, except for the purposes of the inspection provisions.

(3) During the transitional period the inspection provisions shall have effect as if—

- (a) the reference in regulation 11 to the period for which an organisation is accredited were a reference to the transitional period; and
- (b) the reference in regulation 12 to the period during which a child care provider is approved by an accredited organisation were a reference to the transitional period.