## STATUTORY INSTRUMENTS

## 2019 No. 364

## The Tax Credits, Child Benefit and Childcare Payments (Miscellaneous Amendments) Regulations 2019

## Amendment of the Childcare Payments Regulations 2015

**12.**—(1) The Childcare Payments Regulations 2015(1) are amended as follows.

- (2) In regulation 3 (qualifying childcare: registered or approved childcare)-
  - (a) for paragraph (6) substitute—

"(6) Care provided for a child outside the United Kingdom—

- (a) where the care is provided by a Ministry of Defence approved childcare provider which is inspected by a person whose functions include regulating the provision of childcare in accordance with the statutory requirements of the Department for Education, or
- (b) in any other case, where care is provided within an EEA state by a childcare provider which is approved, regulated or accredited under the legislation of the relevant state, by a person whose functions include regulating the provision of education or childcare.", and
- (b) in paragraph (10) at the appropriate place insert—

""Ministry of Defence approved childcare provider" means a childcare provider, outside the United Kingdom, approved by the Ministry of Defence for use by Her Majesty's forces, which has the same meaning as in the Armed Forces Act 2006(2), and their families, and civil servants employed by the Ministry of Defence and their families;".

(**2**) 2006 c. 52.

<sup>(1)</sup> S.I. 2015/522; to which there are amendments that are not relevant to these Regulations.