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STATUTORY INSTRUMENTS

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**2020 No. 1515**

**The Tax Credits, Childcare Payments and  
Childcare (Extended Entitlement) (Coronavirus  
and Miscellaneous Amendments) Regulations 2020**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020.

(2) These Regulations come into force on 14th January 2021.

(3) Regulation 2(5)(d), (e), (f), (g) and (h) has effect in relation to a person who ceases to be a furloughed employee under the Coronavirus Job Retention Scheme or a coronavirus-impacted worker on or after 14th January 2021.

(4) In this regulation “furloughed employee under the Coronavirus Job Retention Scheme” and “coronavirus-impacted worker” have the meanings given by regulation 2 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (interpretation)(1).

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**Commencement Information**

**II** [Reg. 1](#) in force at 14.1.2021, see [reg. 1\(2\)](#)

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(1) [S.I. 2002/2005](#). Relevant amending instruments are [S.I. 2003/701](#), [2020/534](#) and [2020/941](#). The definitions of “furloughed employee” and “coronavirus-impacted worker” were inserted by regulation 2 of [S.I. 2020/534](#) and the definition of furloughed employee was subsequently amended by regulation 3 of [S.I. 2020/941](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020, Section 1.