
STATUTORY INSTRUMENTS

2020 No. 297

The Tax Credits, Child Benefit, Guardian's Allowance and Childcare Payments (Miscellaneous Amendments) Regulations 2020

Amendment of the Childcare Payments Regulations 2015

- 8.—(1) The Childcare Payments Regulations 2015⁽¹⁾ are amended as follows.
- (2) In regulation 3 (qualifying childcare: registered or approved childcare)⁽²⁾—
- (a) in paragraph (3)(f) for “section 12(5) of the Tax Credit Act 2002” substitute—
- “either—
- (i) section 12(5) of the Tax Credit Act 2002⁽³⁾; or
- (ii) section 60 of the Government of Wales Act 2006⁽⁴⁾
- (b) in paragraph (5)—
- (i) at the end of sub-paragraph (c) but before the full stop insert “; or”, and
- (ii) after sub-paragraph (c) insert—
- “(d) by a childcare provider approved by a Health and Social Care Trust in Northern Ireland for the purposes of providing approved home childcare.”.
- (3) In regulation 17 (compensatory payments)—
- (a) in paragraph (1) after “(3)” for “and (3A)⁽⁵⁾” substitute “, (3A) and (3B)”,
- (b) in paragraph (3A) after “failure” insert “or a design flaw”,
- (c) after paragraph (3A) insert—
- “(3B) The circumstances specified in this paragraph are that a person’s childcare account for a child (“C”) is made subject to an account restriction order where—
- (a) another person (B) wants to apply for, or make a declaration of eligibility for, 30 hours free childcare in respect of C under section 1 of the Childcare Act 2016⁽⁶⁾; and
- (b) B does not want to hold a childcare account for C in circumstances where holding that childcare account would prevent B from receiving tax credits in respect of C.”, and
- (d) in paragraph (4)(a) after “(3)” for “or (3A)” substitute “, (3A) or (3B)”.

(1) [S.I. 2015/522](#), relevant amending instruments are [S.I. 2016/796](#), [2017/1096](#), [2018/365](#) and [2019/364](#).

(2) Regulation 3 has been amended by regulation 5 of [S.I. 2018/365](#) and regulation 12 of [S.I. 2019/364](#).

(3) [2002 c. 21](#).

(4) [2006 c. 32](#).

(5) Paragraph (3A) of regulation 17 was inserted by regulation 7 of [S.I. 2016/796](#) and subsequently substituted by regulation 4 of [S.I. 2017/1096](#).

(6) [2016 c. 5](#).

- (4) In regulation 18 (account restriction orders)(7)—
- (a) in paragraph (1)(a) after “(3)” insert “, (3A)”, and
 - (b) after paragraph (3) insert—
 - “(3A) The condition specified in this paragraph is that—
 - (a) a person (P) wants to apply for, or to make a declaration for, 30 hours free childcare in respect of a child (“C”) under section 1 of the Childcare Act 2016; and
 - (b) P is prevented from receiving 30 hours free childcare because another person holds an active childcare account in respect of C.”.