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WELSH STATUTORY INSTRUMENTS

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**2007 No. 226**

**Tax Credits (Approval of Child Care  
Providers) (Wales) Scheme 2007**

**Qualifying Child Care**

5.—(1) Subject to paragraph (2), qualifying child care means care provided for a child by an individual for reward wholly or mainly in the child's home.

(2) Where the care referred to in paragraph (1) is provided for a number of children from different homes at the same time, it is qualifying child care if it is provided wholly or mainly in the home of one or more of the children for whom the care is provided.

(3) Qualifying child care does not include—

- (a) childminding which is subject to registration pursuant to Part 10A of the 1989 Act;
- (b) care provided for reward by any person for a child aged eight years or more other than in accordance with paragraph (1) or (2);
- (c) child care provided wholly or mainly in the child's home in respect of a child to whom the provider is a parent or relative ; or
- (d) child care provided wholly or mainly in the home of a relative of the child where such care is usually provided solely in respect of one or more children to whom the provider is a parent or relative.