EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the fifth Commencement Order made by the Welsh Ministers under the Children and Young Persons Act 2008 (c. 23) ("the 2008 Act") which brings specified provisions of the 2008 Act into force in relation to Wales.

This Order appoints 18 March 2011 as the day on which section 21 of the 2008 Act is brought into force in relation to Wales in so far as not already brought into force by the Children and Young Persons Act 2008 (Commencement No. 4) (Wales) Order 2010 (S.I. 2010/1329 (W.112) (C.81)).

Subsections (1) to (3) of section 21 of the 2008 Act amend section 23C of the Children Act 1989 ("the 1989 Act"). Section 21(2) inserts new subsections (5A) to (5C), which enable the Welsh Ministers to make regulations:

- prescribing the relevant amount (higher education bursary) payable under section 23C(5A) of the 1989 Act by a local authority;
- prescribing the meaning of "higher education" for the purpose of the higher education bursary;
- which make provision as to payment of the higher education bursary; and
- which make provision as to the circumstances in which the higher education bursary may be recovered by the local authority.

Section 21(4) inserts a new subsection (2A) to section 776 of the Income Tax (Trading and Other Income) Act 2005 (c. 5). The new subsection makes provision for no income tax liability to arise on higher education bursaries.