These notes refer to the Tax Credits Act 2002 (c.21) which received Royal Assent on 8 July 2002

TAX CREDITS ACT 2002

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 1: Tax Credits

Section 12: Child care element

70. Section 12 provides that one element of the working tax credit may be an element in respect of child care costs, to be known as the "child care element". The section provides for regulations to be made setting out the child care charges which may be taken into account, and the proportion of them which is to be taken into account, up to a prescribed maximum.

71. The regulations may set out the types of qualifying child care whose costs may be taken into account by reference to the children for whom, and the persons by whom, the care is provided. The section allows for the appropriate national authority (in England, the Secretary of State, in Scotland, Scottish Ministers, in Wales, the National Assembly for Wales, and in Northern Ireland, the Department of Health, Social Services and Public Safety) to make schemes under which child care providers can be approved for the purposes of the child care element (*subsection (3)*).