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STATUTORY INSTRUMENTS

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**2006 No. 766**

**The Tax Credits (Miscellaneous Amendments) Regulations 2006**

**Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002**

**20.**—(1) The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(1) are amended as follows.

(2) In regulation 2(1) (interpretation) for the definition of “employment zone” substitute—

““employment zone” means an area within Great Britain—

- (a) subject to a designation for the purposes of the Employment Zones Regulations 2003(2) by the Secretary of State, or
- (b) listed in the Schedule to the Employment Zones (Allocation to Contractors) Pilot Regulations 2005(3),

pursuant to section 60 of the Welfare Reform and Pensions Act 1999(4);”.

(3) In regulation 4(2)(f) for “the Employment Zones Regulations 2000” substitute “the Employment Zones Regulations 2003 and the Employment Zones (Allocation to Contractors) Pilot Regulations 2005”.

(4) In regulation 14(1A)(5) (charges not included in the definition of child care charges) after (b) add—

“(c) a provider mentioned in regulation 14(2)(c)(v), in circumstances where the care is excluded from being qualifying child care by Article 4(2)(c) of the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006(6).”.

(5) In regulation 14(2)(b) (definition of child care in Scotland) after (i) add—

“(ia) by a child care agency where the service consists of or includes supplying, or introducing to persons who use the service, child carers within the meaning of sections 2(7) and (8) of the Regulation of Care (Scotland) Act 2001(7); or”.

(6) In regulation 14(2)(c) (definition of child care in Northern Ireland) after (iv) add—

“(v) by a child care provider approved in accordance with the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006.”.

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(1) [S.I. 2002/2005](#), amended by [S.I. 2004/762](#), there are other amending instruments but none is relevant.

(2) [S.I. 2003/2438](#) as amended by [2005/1744](#) and [2004/1043](#).

(3) [S.I. 2005/1125](#).

(4) [1999 c. 30](#).

(5) Paragraph (1A) was inserted by The Working Family Tax Credits (Entitlement and Maximum Rate) (Amendment) Regulations 2003 ([S.I. 2003/701](#)) and amended by The Working Family Tax Credits (Entitlement and Maximum Rate) (Amendment) Regulations 2005 ([S.I. 2005/769](#)).

(6) [S.R. 2006 No.64](#).

(7) [2001 asp.8](#).