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STATUTORY INSTRUMENTS

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**2008 No. 604**

**The Tax Credits (Miscellaneous Amendments) Regulations 2008**

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

**3.—**(1) Regulation 14(2) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(1) is amended as follows.

(2) In sub-paragraph (a)—

- (a) in the words before paragraph (i) omit “and Wales”;
- (b) in (iv) omit “or”;
- (c) in paragraph (v) omit “or the Fostering Services (Wales) Regulations 2003”(2); and
- (d) after paragraph (v) insert—

“(vi) by a child care provider approved in accordance with the Tax Credits (Approval of Child Care Providers) Scheme 2005(3);

(vii) by a domiciliary care worker under the Domiciliary Care Agencies Regulations 2002(4); or

(viii) by a child care provider registered under the Childcare (Voluntary Registration) Regulations 2007(5);”.

(3) Sub-paragraph (e) is revoked.

(4) For sub-paragraph (f) substitute—

“(f) in Wales—

- (i) by persons registered under Part 10A of the Children Act 1989(6);
- (ii) in schools or establishments which are exempted from registration under Part 10A of the Children Act 1989 by virtue of paragraph 1 or 2 of Schedule 9A to that Act;
- (iii) in respect of any period on or before the last day he is treated as a child for the purposes of this regulation, where the care is provided out of school hours, by a school on school premises or by a local authority;
- (iv) by a child care provider approved by an accredited organisation within the meaning given by regulation 4 of the Tax Credit (New Category of Child Care Provider) Regulations 1999(7);
- (v) by a foster parent under the Fostering Services (Wales) Regulations 2003 in relation to a child other than one whom he is fostering;

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(1) [S.I.2002/2005](#). Regulation 14(2) has been amended by [S.I.2003/701](#), [S.I.2003/2815](#), [S.I.2004/1276](#), [S.I.2004/2663](#), [S.I.2005/769](#), [S.I.2006/766](#), [S.I.2007/824](#), [S.I.2007/2479](#) and [S.I.2007/2481](#).

(2) [S.I. 2003/237 \(W.35\)](#).

(3) [S.I. 2005/93](#).

(4) [S.I. 2002/3214](#).

(5) [S.I. 2007/730](#).

(6) [1989 \(c.41\)](#).

(7) [S.I. 1999/3110](#): these Regulations originally applied to England and Wales but by virtue of [S.I. 2007/2480](#) and [S.I. 2007/2481](#) cease to apply to England.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (vi) by a domiciliary care worker under the Domiciliary Care Agencies (Wales) Regulations 2004<sup>(8)</sup>; or
- (vii) by a child care provider approved under the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007<sup>(9)</sup>.”

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<sup>(8)</sup> S.I. 2004/219 (W.23).  
<sup>(9)</sup> S.I. 2007/226 (W.20).