
STATUTORY INSTRUMENTS

2009 No. 2887

**The Tax Credits (Miscellaneous
Amendments) (No. 2) Regulations 2009**

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

- 4.—(1) Amend regulation 14 (child care charges) as follows.
- (2) In paragraph (1A).
- (a) in sub-paragraph (d) for “regulation 14(2)(f)(ii)” substitute “regulation 14(2)(f)(vii)”,
 - (b) in sub-paragraph (e)—
 - (i) after “a foster parent” add “, a foster carer or a kinship carer”, and
 - (ii) for “that foster parent is fostering” substitute “that person is fostering or is looking after as the child’s kinship carer”.
- (3) In paragraph (1B), after sub-paragraph (b), insert—
- “(c) “foster parent” in relation to a child—
 - (i) in relation to England, means a person with whom the child is placed under the Fostering Services Regulations 2002(1);
 - (ii) in relation to Wales, means a person with whom the child is placed under the Fostering Services (Wales) Regulations 2003(2);
 - (iii) in relation to Northern Ireland, means a person with whom the child is placed under the Foster Placement (Children) Regulations (Northern Ireland) 1996(3); and
 - (d) “foster carer” and “kinship carer” have the meanings given in regulation 2 of the Looked After Children (Scotland) Regulations 2009(4).”.
- (4) In paragraph (2)
- (a) In sub-paragraph (b) for paragraph (iii) substitute—
 - “(iii) by a foster carer in relation to a child other than one whom that person is fostering.”;
 - (b) in sub-paragraph (c)(iv) omit “under the Foster Placement (Children) Regulations (Northern Ireland) 1996”;
 - (c) in sub-paragraph (f)(v) omit “under the Fostering Services (Wales) Regulations 2003”.

(1) S.I. 2002/57, amended by S.I. 2002/865; there are other amending instruments but none is relevant.

(2) S.I. 2003/237, to which there are amendments not relevant to these Regulations.

(3) S.R. (NI) 1996 No 467.

(4) S.S.I. 2009/210.