
STATUTORY INSTRUMENTS

2009 No. 2888

The Income Tax (Qualifying Child Care) (No. 2) Regulations 2009

Amendment of section 318C of the Income Tax (Earnings and Pensions) Act 2003

2.—(1) Section 318C of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ (meaning of “qualifying child care”) is amended as follows.

(2) In subsection (3)(g) omit “under the Fostering Services (Wales) Regulations 2003”.

(3) In subsection (4) at the end of paragraph (a) omit “or” and insert at the end—

“, or

(c) by a foster carer.”.

(4) In subsection (5) at the end of paragraph (b) omit “or” and insert at the end—

“(d) by a foster parent, or

(e) by a home child care provider approved in accordance with the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006⁽²⁾.”.

(5) In subsection (7)(d) for “in respect of a child whom that foster parent is fostering” substitute “, foster carer or kinship carer in respect of a child whom that person is fostering or is looking after as the child’s kinship carer”.

(6) After subsection (9) add—

“(10) In this section “foster parent” in relation to a child—

(a) in relation to England, means a person with whom the child is placed under the Fostering Services Regulations 2002⁽³⁾;

(b) in relation to Wales, means a person with whom the child is placed under the Fostering Services (Wales) Regulations 2003⁽⁴⁾; and

(c) in relation to Northern Ireland, means a person with whom the child is placed under the Foster Placement (Children) Regulations (Northern Ireland) 1996⁽⁵⁾.

(11) In this section—

“foster carer” and

“kinship carer”

have the meanings given in regulation 2 of the Looked After Children (Scotland) Regulations 2009⁽⁶⁾.”.

(1) Section 318C was relevantly amended by S.I. 2005/770, 2007/849, 2008/2170 and 2009/1544.

(2) S.R. (NI) 2006 No 64.

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

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

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

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