
STATUTORY INSTRUMENTS

2011 No. 775

The Income Tax (Qualifying Child Care) Regulations 2011

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

3.—(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) (Wales)—

(a) in paragraph (a) for “Part 10A of the Children Act 1989⁽²⁾” substitute “Part 2 of the Children and Families (Wales) Measure 2010”,

(b) for paragraph (b) substitute—

“(b) by a person in circumstances where, but for article 11, 12 or 14 of the Child Minding and Day Care Exceptions (Wales) Order 2010⁽³⁾, the care would be day care for the purposes of Part 2 of the Children and Families (Wales) Measure 2010,” and

(c) for paragraph (g) substitute—

“(g) by a foster parent in relation to a child (other than one whom the foster parent is fostering) in circumstances where, but for the fact that the child is too old, the care would be—

(i) child minding, or day care, for the purposes of Part 2 of the Children and Families (Wales) Measure 2010, or

(ii) qualifying child care for the purposes of the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007⁽⁴⁾.”

(3) In subsection (4) (Scotland)—

(a) at the end of paragraph (a), insert “or”, and

(b) omit paragraph (c) (and the “or” at the end of paragraph (b)).

(4) In subsection (5) (Northern Ireland)—

(a) omit paragraph (d) (and the “or” at the end of it), and

(b) at the end of paragraph (e) insert—

“, or

(f) by a foster parent in relation to a child (other than one whom the foster parent is fostering) in circumstances where, but for the fact that the child is too old, the care would be—

(i) child minding, or day care, for the purposes of Part XI of the Children (Northern Ireland) Order 1995⁽⁵⁾, or

⁽¹⁾ Section 318C was amended by [S.I. 2005/770](#), [2005/3229](#), [2007/849](#), [2007/2478](#), [2008/2170](#), [2009/1544](#) and [2009/2888](#).

⁽²⁾ 1989 c. 41. Part 10A was inserted by section 79 of the Care Standard Act 2010 (c. 14).

⁽³⁾ [S.I. 2010/2839 \(W. 233\)](#).

⁽⁴⁾ [S.I. 2007/226](#).

⁽⁵⁾ [S.I. 1995/755](#).

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(ii) qualifying child care for the purposes of the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006⁽⁶⁾”.

(5) In subsection (7) (exclusions), in paragraph (d), omit “foster carer or kinship carer” and “or is looking after as the child’s kinship carer”.

(6) Omit subsection (11) (definitions)⁽⁷⁾.

⁽⁶⁾ S.R. 2006 No.64.

⁽⁷⁾ Subsection (11) was inserted by S.I. 2009/2888.