

---

STATUTORY INSTRUMENTS

---

**2018 No. 365**

**The Tax Credits and Childcare (Miscellaneous Amendments) Regulations 2018**

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

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

(2) In regulation 13(6) (entitlement to child care element of working tax credit)(2) after sub-paragraph (j) insert—

“(k) any benefit, allowance or credit of another EEA state or Switzerland which is substantially similar in character to the benefits, allowances and credits in sub-paragraphs (a) to (j).”.

(3) In regulation 14 in paragraph (2)(f) for paragraph (vi)(3), substitute—

“(vi) by a person who is employed or engaged under a contract for services to provide care and support by the provider of a domiciliary support service within the meaning of Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016(4);”.

---

(1) [S.I. 2002/2005](#), relevant amending instruments are [S. I. 2004/2663](#), [2008/604](#), [2011/721](#) and [2013/591](#).

(2) Regulation 13(6) has been amended by paragraph 24(4) of the Schedule to [S.I. 2013/591](#), which inserted sub-paragraph (j).

(3) Sub-paragraph (f) was inserted by regulation 3 of [S.I. 2004/2663](#) and substituted by regulation 3 of [S.I. 2008/604](#). Paragraph (vi) has been amended by regulation 3 of [S.I. 2011/721](#).

(4) [2016 anaw 2](#).