
STATUTORY INSTRUMENTS

2022 No. 555

**The Tax Credits and Child Benefit
(Miscellaneous Amendments) Regulations 2022**

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

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

(2) In regulation 4 (Entitlement to basic element of Working Tax Credit: qualifying remunerative work) at paragraph (1A)—

- (a) omit sub-paragraph (c);
- (b) omit sub-paragraph (da).

(3) Omit regulation 7D(3) (Ceasing to undertake work or working for less than 16, 24 or 30 hours per week).

(4) Omit regulation 7E (Alteration in hours worked due to coronavirus).

(5) In regulation 10 (30 hour element)—

- (a) in paragraph (1), omit the words “, except where paragraph (4) applies”, and
- (b) omit paragraphs (4) and (5).

(6) In regulation 14 (Child care element)—

(a) in paragraph (1A)(d), for “Article 5(3)(d) of the Tax Credits (Approval of Child Care Providers)(Wales) Scheme 2007” substitute, “Article 5(2)(d) of The Approval of Home Childcare Providers (Wales) Scheme 2021(2)”;

(b) in paragraph (1B)(c), in the definition of “foster parent”—

(i) in the definition for England in sub-paragraph (i), for “the Fostering Services Regulations 2002” substitute “the Care Planning, Placement and Case Review (England) Regulations 2010(3)”;

(ii) in the definition for Wales in sub-paragraph (ii) for “the Fostering Service (Wales) Regulations 2003”, substitute “the Care Planning, Placement and Case Review (Wales) Regulations 2015(4)”;

(c) in paragraph (2)(f)(vii), omit the words “the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007 or”, and

(d) in paragraph (2D)(b), omit the words “the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007 or”.

(1) [S.I. 2002/2005](#). Regulation 4(1A)(da) was inserted by [S.I. 2012/848](#). Regulation 4(4)(c) was inserted by [S.I. 2020/534](#) and amended by [S.I. 2020/1515](#). Regulation 7D(3) was inserted by [S.I. 2020/534](#). Regulation 7E was inserted by [S.I. 2020/534](#). Regulation 10(1) was amended by [S.I. 2020/534](#). Regulation 14(1A)(d) was inserted by [S.I. 2007/824](#) and amended by [S.I. 2009/2887](#). Regulation 14(1B)(c) was inserted by [S.I. 2009/2887](#).

(2) The Approval of Home Childcare Providers (Wales) Scheme 2021 was established under section 60 of the Government of Wales Act 2006 (c. 32).

(3) [S.I. 2010/959](#)

(4) [S.I. 2015/1818](#).

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