
WELSH STATUTORY INSTRUMENTS

2013 No. 2273 (W. 219)

TAX CREDITS, WALES

The Tax Credits (Approval of Child Care Providers) (Wales) (Amendment) Scheme 2013

<i>Made</i>	- - - -	<i>5 September 2013</i>
<i>Laid before the National Assembly for Wales</i>	- -	<i>10 September 2013</i>
<i>Coming into force</i>	- -	<i>1 October 2013</i>

The Welsh Ministers, being the appropriate national authority⁽¹⁾ under section 12(6) of the Tax Credits Act 2002⁽²⁾, in exercise of the powers conferred upon them by sections 12(5) and (7) and 65(3) and (9) of that Act, make the following amendments to the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007⁽³⁾.

Title, commencement application and interpretation

1.—(1) The title of this Scheme is the Tax Credits (Approval of Child Care Providers) (Wales) (Amendment) Scheme 2013.

(2) This Scheme comes into force on 1 October 2013.

(3) This Scheme applies in relation to Wales.

(4) In this Scheme “the Principal Scheme” (“*yPrifGynllun*”) means the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007.

Amendment of article 9 of the Principal Scheme

2.—(1) Article 9 (provision of information by approval body) of the Principal Scheme is amended as follows.

(2) For article 9 substitute—

“9.—(1) The approval body will supply—

(a) to the Commissioner for Her Majesty’s Revenue and Customs (“HMRC”) such information as they may require for the discharge of any of HMRC’s functions

(1) By virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c.32), the functions of the National Assembly for Wales were transferred to, and now vest in, the Welsh Ministers.
(2) 2002 c.21.
(3) S.I. 2007/226 (W.20).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

relating to working tax credit and which is information relating to the approval, or the refusal or withdrawal of approval, of persons under this Scheme; and

- (b) to the Secretary of State such information as the Secretary of State may require for the discharge of the Secretary of State's functions relating to universal credit and which is information relating to the approval, or the refusal or withdrawal of approval, of persons under this Scheme.

(2) In this article "universal credit" means universal credit under Part 1 of the Welfare Reform Act 2012⁽⁴⁾."

5 September 2013

Jeff Cuthbert
Minister for Communities and Tackling Poverty,
one of the Welsh Ministers

⁽⁴⁾ 2012 c.5.

EXPLANATORY NOTE

(This note is not part of the Scheme)

This Scheme makes amendments to the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007 (“the Approval Scheme”).

The Approval Scheme provides for the approval of child care providers for the purposes of section 12(5) of the Tax Credits Act 2002 (“the Act”). Qualifying child care, as defined in the Approval Scheme, provided by a person in accordance with the Approval Scheme constitutes care provided by a person of a prescribed description for the purposes of section 12(4) of the Act.

The amendments are made as a consequence of Part 1 of the Welfare Reform Act 2012 to include reference, within the Approval Scheme, to universal credit in addition to the existing reference to working tax credit which will eventually be replaced by universal credit.

Article 2 of this Scheme amends article 9 of the Approval Scheme to include a requirement that information is supplied to the Secretary of State in relation to his functions relating to universal credit.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Scheme. AS a result it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with this Scheme.