

2006 No. 64

TAX CREDITS

**The Tax Credits (Approval of Home Child Care Providers)
Scheme (Northern Ireland) 2006**

Made - - - - - *23rd February 2006*

Coming into operation - - - - - *6th April 2006*

The Department of Health, Social Services and Public Safety, being the appropriate national authority under section 12(6) of the Tax Credits Act 2002^(a) hereby makes the following Scheme in exercise of the powers conferred by sections 12(5), (7) and (8) and 65(9) of that Act.

Citation, commencement and interpretation

1.—(1) This Scheme shall be known as the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006 and shall come into operation on 6th April 2006.

(2) In this Scheme—

“the Children Order” means the Children (Northern Ireland) Order 1995^(b);

“the Department” means the Department of Health, Social Services and Public Safety;

“approval criteria” has the meaning given to it in Article 6;

“child” has the meaning attributed to it by the Child Tax Credit Regulations 2002^(c);

“HSS Trust” means a Health and Social Services Trust established under Article 10(1) of the Health and Personal Social Services (Northern Ireland) Order 1991^(d) within whose operational area the home child care provider resides;

“operational area” in relation to an HSS Trust has the meaning given in Article 2(2) of the Health and Personal Social Services (Northern Ireland) Order 1972^(e);

“parent” includes a person who—

(a) has parental responsibility for a child;

(b) is an authority foster parent in relation to a child;

(c) is a foster parent with whom a child has been placed by a voluntary organisation; or

(d) fosters a child privately;

“parental responsibility”, “authority foster parent”, “fosters a child privately” and “voluntary organisation” have the respective meanings given to them by Article 2(2) of the Children Order;

“qualifying child care” has the meaning given to it in article 4;

(a) 2002 c. 21

(b) S.I. 1995/755 (N.I. 2)

(c) S.I. 2002/2007

(d) S.I. 1991/194 (N.I. 1)

(e) SI 1972/1265 (N.I. 14) – definition inserted by Schedule 1 to SI 1994/429 (N.I. 2)

“relative” in relation to a child means a grand-parent, brother, sister, uncle or aunt (whether of the full blood or half blood or by affinity) or a step-parent;

“relevant first-aid certificate” means a certificate in respect of a course of first-aid training—

- (a) which is suitable to the care of babies and children;
- (b) which includes training in the following areas: dealing with emergencies; resuscitation; shock; choking; anaphylactic shock; and
- (c) which has been undertaken by the applicant not more than three years before the date upon which the application for approval is made;

“home child care provider” means a person approved under this scheme.

(3) The Interpretation Act (Northern Ireland) 1954^(a) shall apply to this Scheme as it applies to an Act of the Assembly.

Specified bodies

2. The bodies specified for the purpose of giving approvals under this Scheme are HSS Trusts.

Requirements of the Scheme

3. For the purposes of regulations made under section 12 of the Tax Credits Act 2002^(b), a person shall be a home child care provider approved in accordance with this Scheme only—

- (a) if he is for the time being approved by an HSS Trust; and
- (b) in respect of the provision by him of qualifying child care.

Qualifying Child Care

4.—(1) Qualifying child care means care for a child provided by an individual in the child’s own home for reward but does not include care referred to in paragraph (2).

(2) Qualifying child care does not include—

- (a) childminding which is subject to registration pursuant to Article 118(1)(a) of the Children Order;
- (b) child care provided wholly or mainly in the child’s own home in respect of a child to whom the provider is a parent or relative; or
- (c) child care provided wholly or mainly in the home of a relative of the child where such care is usually provided solely in respect of one or more child to whom the provider is a parent or relative.

Approved person

5.—(1) A person shall be given approval as a home child care provider under this Scheme if the HSS Trust is satisfied that the approval criteria are met in relation to that person.

(2) A person who has been given approval under paragraph (1) shall cease to be so approved if that approval is withdrawn by an HSS Trust.

(3) An HSS Trust may withdraw an approval if satisfied that the approval criteria are no longer met in relation to that person.

(a) 1954 c. 33 (N.I.)

(b) 2002 c. 21; the current regulations are the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005)

Approval criteria

6. In relation to an application for approval as a home child care provider the approval criteria are—

- (a) that the applicant is 18 years of age or over;
- (b) that the applicant, prior to approval being given, either—
 - (i) has obtained one of the qualifications from time to time specified in a list maintained by the Department^(a) for the purpose of this article; or
 - (ii) has attended a basic course of training in the care of children being one specified in a list maintained by the Department^(b) for the purpose of this article;
- (c) that the applicant has obtained a relevant first-aid certificate; and
- (d) that the applicant is not considered unsuitable to work with or have unsupervised access to children.

Approval system

7.—(1) An HSS Trust shall operate a system for the determination of applications for approval made to it under this Scheme and shall make adequate arrangements to publicise the details of that system.

(2) The approval system referred to in paragraph (1) shall in particular—

- (a) provide for a procedure by which an applicant may apply for approval;
- (b) set out requirements relating to the provision by an applicant of documentary or other evidence necessary to demonstrate that the approval criteria are met;
- (c) provide for a procedure whereby approvals may be withdrawn;
- (d) provide for the applicant to be given notice in writing in respect of a determination to grant, refuse or withdraw an approval;
- (e) provide for a procedure whereby it may be ascertained whether an individual is for the time being approved under the scheme; and
- (f) provide for the keeping of appropriate records relating to application for approvals and to grant, refusal or withdrawal of such approvals.

(3) An HSS Trust shall maintain a record of those persons to whom an approval is granted for the time being under this Scheme.

(4) The records referred to in paragraphs (2)(f) and (3) may be kept by means of a computer.

Provision of information by an HSS Trust

8. An HSS Trust shall supply to the Commissioners of Her Majesty's Revenue and Customs such information as they may require for the discharge of any of their functions 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.

Period of approval

9.—(1) An approval given under this Scheme shall state the period of its validity which shall not exceed a period of 12 months.

(2) Nothing in this article shall prejudice the application of article 5(2).

(a) The list is accessible on the Department of Health, Social Services and Public Safety Website: www.dhsspsni.gov.uk
(b) The list is accessible on the Department of Health, Social Services and Public Safety Website: www.dhsspsni.gov.uk

Fees

10. An HSS Trust may charge any person seeking its approval under this Scheme such reasonable fee, as it shall, subject to the approval of the Department, determine.

Sealed with the Official Seal of the Department of Health, Social Services and Public Safety on 23rd February 2006.

Andrew Hamilton

A senior officer of the Department of Health Social Services and Public Safety

EXPLANATORY NOTE

(This note is not part of the Scheme)

This Scheme provides for the approval of home child care providers for the purposes of section 12(5) of the Tax Credits Act 2002 (“the Act”). The Department of Health, Social Services and Public Safety is the “appropriate national authority” in relation to care provided in Northern Ireland. Qualifying childcare (as defined) provided by a person approved in accordance with this Scheme constitutes care provided by a person of a prescribed description for the purposes of section 12(4) of the Act. Regulations made under section 12(1) of the Act prescribe the circumstances in which entitlement to working tax credit in respect of care provided by a person approved in accordance with this Scheme may arise. (See the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005)).

The bodies specified by the Department of Health and Social Services and Public Safety under section 12(7) of the Act for the purpose of giving approvals in accordance with the Scheme are the HSS Trusts (Article 2). Applications for approval are determined by the HSS Trusts in accordance with the criteria set out in this Scheme (Article 6).

The Scheme further provides:

- for an HSS Trust to operate a system for the determination of applications for approval (Article 7);
- for an HSS Trust to provide information to the Commissioners of Inland Revenue in order to enable them to discharge their functions relating to working tax credit (Article 8);
- for the period of validity of approval (Article 9); and
- for the charging of fees by an HSS Trust (Article 10).

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