
STATUTORY RULES OF NORTHERN IRELAND

2006 No. 64

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

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.