

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Provision of Early Learning and Childcare (Specified Children) (Scotland) Order 2014 ([S.S.I. 2014/196](#)) (“the 2014 Order”). The 2014 Order specifies those children who are eligible pre-school children for the purposes of section 47(2)(c)(ii) of the Children and Young People (Scotland) Act 2014 ([asp 8](#)) and who are therefore entitled to the mandatory amount of early learning and childcare (as defined in section 48 of that Act).

The 2014 Order specifies that certain children whose parents are in receipt of “qualifying benefits” are eligible pre-school children. This Order amends the definition of qualifying benefits in article 1(2) of the 2014 Order to increase the income thresholds for those in receipt of certain benefits. The income threshold for those in receipt of child tax credit and working tax credit under Part 1 of the Tax Credits Act 2002 ([c. 21](#)) is increased to £7,920. The income threshold for those in receipt of universal credit under the Welfare Reform Act 2012 ([c. 5](#)) is increased to £660.