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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make a scheme for establishing a new category of persons whose charges for providing child care are to be taken into account for the purposes of determining the appropriate amount of working families' tax credit or disabled person's tax credit. The persons whose charges will be taken into account for these purposes will be approved by an organisation that has been accredited by the Secretary of State.

The scheme establishes—

- (a) the criteria to be met by any organisation seeking accreditation to approve child care providers (regulation 5);
- (b) the requirements of the system operated by the accredited organisation (regulation 6 and the First Schedule);
- (c) the form of application for accreditation (regulation 7 and the Second Schedule);
- (d) the process for granting and refusing accreditation (regulation 8);
- (e) the process for renewing accreditation (regulation 9);
- (f) the process for withdrawing accreditation or varying conditions of accreditation (regulation 10);
- (g) the requirements on the accredited organisation during the period of accreditation (regulation 11);
- (h) the requirements on the approved child care provider during the period of his approval (regulation 12);
- (i) the consequences of withdrawal of accreditation from an accredited organisation (regulation 13);
- (j) the criteria for approval of a child care provider (regulation 14 and the Third Schedule); and
- (k) the ability for the Secretary of State to make payments to accredited organisations (regulation 15).