

2005 No. 769

TAX CREDITS

**The Working Tax Credit (Entitlement and Maximum Rate)
(Amendment) Regulations 2005**

<i>Made</i> - - - -	<i>17th March 2005</i>
<i>Laid before Parliament</i>	<i>17th March 2005</i>
<i>Coming into force</i> - -	<i>6th April 2005</i>

The Treasury, in exercise of the powers conferred upon them by sections 12(3) to (5) and 65(1), (7) and (9) of the Tax Credits Act 2002(a), make the following Regulations:

Citation, commencement, effect and application

1.—(1) These Regulations may be cited as the Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2005 and shall come into force on 6th April 2005.

(2) Regulation 4(a) has effect from 1st January 2006.

(3) These Regulations apply in relation to Great Britain.

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

2. The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(b) are amended as follows.

3. In regulation 14(1A)(c) for “a relative” to the end substitute—

“—

(a) a relative of the child, wholly or mainly in the child’s home, or

(b) a provider mentioned in regulation 14(2)(e)(ia), in circumstances where the care is excluded from being qualifying child care by Article 5(2)(c) of the Tax Credits (Approval of Child Care Providers) Scheme 2005(d).”.

4. In regulation 14(2)(e)(e)—

(a) omit paragraph (i);

(b) before paragraph (ii) insert—

“(ia) by a child care provider approved in accordance with the Tax Credits (Approval of Child Care Providers) Scheme 2005; or”.

(a) 2002 c. 21.

(b) S.I. 2002/2005; relevantly amended by S.I. 2003/701.

(c) Regulation 14(1A) was inserted by regulation 13 of S.I. 2003/701.

(d) S.I. 2005/93.

(e) Regulation 14(2) was amended by regulation 13 of S.I. 2003/701.

17th March 2005

John Heppell
Nick Ainger
Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005) in respect of the child care element of Working Tax Credit.

The principal effects of these Regulations are (1) to extend the definition of child care for the purposes of the child care element of the Working Tax Credit to include care provided in accordance with the Tax Credits (Approval of Child Care Providers) Scheme 2005 (S.I. 2005/93) (regulation 4) while (2) where that extended definition of child care applies, excluding care in a relative's home, provided by a relative of the child, where that person only provides care for children of relatives or for his or her own children (regulation 3).

The new Scheme applies to care provided in England (these Regulations apply to Great Britain to cover cross-border issues).

A Regulatory Impact Assessment has not been prepared for these Regulations as they impose no costs on business.

STATUTORY INSTRUMENTS

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