
STATUTORY INSTRUMENTS

2020 No. 1515

**The Tax Credits, Childcare Payments and
Childcare (Extended Entitlement) (Coronavirus
and Miscellaneous Amendments) Regulations 2020**

Amendment of the Childcare Payments (Eligibility) Regulations 2015

4.—(1) The Childcare Payments (Eligibility) Regulations 2015⁽¹⁾ are amended as follows.

(2) In regulation 2 (interpretation), at the appropriate place insert—

““coronavirus” means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);

“coronavirus support scheme” means—

- (a) any scheme in relation to which HMRC have functions by virtue of a direction made under section 76 of the Coronavirus Act 2020 (HMRC functions)⁽²⁾;
- (b) the scheme known as the Small Business Grant Fund established in response to coronavirus;
- (c) any scheme established in the tax year 2020-21 in response to coronavirus to support the fishing industry;
- (d) the scheme known as the Retail, Hospitality and Leisure Grant Fund established in response to coronavirus;
- (e) the scheme known as the Newly Self-Employed Hardship Fund established by the Scottish Ministers in the tax year 2020-2021 in response to coronavirus; and
- (f) any other support scheme established in the tax year 2020-21 or 2021-2022 in response to coronavirus; and

“Scottish Ministers” has the meaning given by section 44(2) of the Scotland Act 1998⁽³⁾.”

(3) In regulation 9 (the requirement to be in qualifying paid work) in paragraph (1) at the end of sub-paragraph (b)(ii), insert—

“; or,

- (c) the person is in paid work as either an employed or self-employed person, the person’s expected income does not meet the requirements of sub-paragraph (a) or (b) due to coronavirus, and the person—
 - (i) is receiving payments under a coronavirus support scheme; or
 - (ii) has made a claim for and is reasonably anticipating receiving payments under a coronavirus support scheme; or
 - (iii) is intending to make a claim under a coronavirus support scheme, with the reasonable expectation of the claim being agreed; or

⁽¹⁾ S.I. 2015/448, relevant amending instruments are S.I. 2016/793, 2016/1021, 2017/1101, 2020/297 and 2020/354.

⁽²⁾ 2020 c. 7.

⁽³⁾ 1998 c. 46. Section 44 has been amended by section 12 of the Scotland Act 2012 (c. 11).

(iv) where the person is employed, their employer is claiming a grant under a coronavirus support scheme to cover a proportion of the person's normal earnings".

(4) In regulation 15 (income not to exceed a certain level), omit the words "'coronavirus' means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);".