
WELSH STATUTORY INSTRUMENTS

2007 No. 226

**Tax Credits (Approval of Child Care
Providers) (Wales) Scheme 2007**

Requirements of the Scheme

4. For the purposes of regulations made under section 12 of the Tax Credits Act 2002, a person is a child care provider approved in accordance with this Scheme only—

- (a) if he or she is for the time being approved by the approval body; and
- (b) in respect of the provision by him or her of qualifying child care.