STATUTORY INSTRUMENTS

2007 No. 2479

TAX CREDITS

The Working Tax Credit (Entitlement and Maximum Rate) (Amendment No. 2) Regulations 2007

Made - - - -	*30th August 2007*
Laid before Parliament	*3rd September 2007*
Coming into force - -	*1st October 2007*

The Treasury make the following Regulations in exercise of the powers conferred on them by sections 12(3) and (4)(b) and 65(1) of the Tax Credits Act 2002(**a**).

Citation, commencement and interpretation

1. These Regulations may be cited as the Working Tax Credit (Entitlement and Maximum Rate) (Amendment) (No. 2) Regulations 2007 and shall come into force on 1st October 2007.

Amendment of regulation 14(2) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

2.—(1) Regulation 14(2) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(**b**) (definition of "child care" for the purposes of the child care element) is amended as follows.

(2) In sub-paragraph (a) omit paragraph (iv) (but not the word "or" following it).

(3) In sub-paragraph (f)—

(a) at the end of paragraph (i) omit "or";

(b) at the end of paragraph (ii) add "or";

(c) after paragraph (ii) insert—

"(iii) by a child care provider approved by an accredited organisation within the meaning given by regulation 4 of the Tax Credit (New Category of Child Care Provider) Regulations 1999(**c**).".

Steve McCabe
Claire Ward

30th August 2007 — Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 2002 c.21.
(**b**) S.I. 2002/2005. Regulation 14(2) has been amended: the relevant amendments are those made by regulation 2(2)(a)(iii) and (iv) of S.I. 2004/1276, regulation 3 of S.I. 2004/2663, and regulation 6(4) of S.I. 2007/824..
(**c**) S.I. 1999/3110: these Regulations originally applied to England and Wales but by virtue of S.I.2007/2480 and 2481 cease to apply to England.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 14 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005) in consequence of the revocation, in relation to England, of the Tax Credit (New Category of Child Care Provider) Regulations 1999 (S.I. 1999/3110).

An impact assessment has not been prepared in respect of this instrument as it is not expected that it will have any impact on business or the voluntary sector.

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