STATUTORY INSTRUMENTS

2010 No. 918

TAX CREDITS

The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2010

Made - - - -	*24th March 2010*
Laid before Parliament	*24th March 2010*
Coming into force - -	*15th April 2010*

The Treasury make the following Regulations in exercise of the powers conferred by sections 12(1), 65(1) and (7) and 67 of the Tax Credits Act 2002(**a**).

Citation and commencement

1. These regulations may be cited as the Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2010 and shall come into force on 15th April 2010.

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 16(5) (change of circumstances) for sub-paragraph (b) substitute—

"(b) where the child care charges are decreased—

(i) in a case where an award of child care charges is a fixed period, the length of which is known when the award is first made, the first day of the week following the end of that fixed period, and

(ii) in all other cases, the first day of the week following the four consecutive weeks in which the change occurred.".

Tony Cunningham
Dave Watts

24th March 2010 — Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 2002 c. 21. Section 67 is cited because of the meaning it ascribes to "prescribed".
(**b**) S.I. 2002/2005, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 ("the Entitlement Regulations").

Regulation 3 amends the definition of "the specified date" in regulation 16(5) of the Entitlement Regulations, so as to provide that in the case of claims for child care where the period of the award is fixed at the outset and the length of the fixed period is known when the award is first made, the child care entitlement of working tax credit shall be recalculated from the first day of the week following the end of the period of the award.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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