

2007 No. 2481

TAX CREDITS, ENGLAND

**The Tax Credits (Child Care Providers) (Miscellaneous
Revocation and Transitional Provisions) (England) Scheme
2007**

Made - - - - *28th August 2007*

Laid before Parliament *3rd September 2007*

Coming into force in accordance with article 1(2)

The Secretary of State for Children, Schools and Families, being the appropriate national authority under section 12(6) of the Tax Credits Act 2002(a), and in exercise of the powers conferred by sections 12(5), (7) and (8) and 65(9) of that Act, makes the following Scheme:

Citation, commencement and application

1.—(1) This Scheme may be cited as the Tax Credits (Child Care Providers) (Miscellaneous Revocation and Transitional Provisions) (England) Scheme 2007.

(2) This Scheme comes into force—

- (a) to the extent that it revokes the 2005 Scheme and the provisions of the 1999 Regulations other than regulations 11(a) and (b) and 12, on 1st October 2007; and
- (b) to the extent that it revokes regulations 11(a) and (b) and 12 of the 1999 Regulations, on 1st October 2009.

(3) This Scheme applies in relation to England only.

Interpretation

2. In this Scheme—

“the 1999 Regulations” means the Tax Credit (New Category of Child Care Provider) Regulations 1999(b);

“the 2005 Scheme” means the Tax Credits (Approval of Child Care Providers) Scheme 2005(c);

“the inspection provisions” means regulations 11(a) and (b) and 12 of the 1999 Regulations (access to information and records by officers of the Secretary of State and Her Majesty’s Revenue and Customs(d)); and

(a) 2002 c. 21.

(b) S.I. 1999/3110, made under section 15 of the Tax Credits Act 1999 (which has been repealed) but continuing to have effect by virtue of section 17(2)(b) of the Interpretation Act 1978 (c. 30) as regulations under section 12(4)(b) of the Tax Credits Act 2002 and as a scheme under section 12(5) of that Act.

(c) S.I. 2005/93, made under sections 12 and 65 of the Tax Credits Act 2002.

(d) The functions of the Commissioners of Inland Revenue (“the former Commissioners”) were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act

“the transitional period” means the period beginning on 1st October 2007 and ending on 1st October 2009.

Partial revocation of the 1999 Regulations and transitional provision

3.—(1) The 1999 Regulations are revoked to the extent that they make a Scheme for determining the description of persons by whom child care is provided, and whose charges fall to be taken into account in computing the child care element of working tax credit, subject to paragraph (3) of this article.

(2) Any accreditation of an organisation by the Secretary of State pursuant to the Scheme provided for by the 1999 Regulations, and any approval granted by such an organisation, shall lapse on 1st October 2007, except for the purposes of the inspection provisions.

(3) During the transitional period the inspection provisions shall have effect as if—

- (a) the reference in regulation 11 to the period for which an organisation is accredited were a reference to the transitional period; and
- (b) the reference in regulation 12 to the period during which a child care provider is approved by an accredited organisation were a reference to the transitional period.

Revocation of the 2005 Scheme and transitional provision

4.—(1) The 2005 Scheme is revoked, subject to paragraph (2).

(2) The provisions of the 2005 Scheme continue to have effect in relation to—

- (a) any approval granted to a child care provider under that Scheme which is valid immediately before 1st October 2007; and
- (b) any application for approval under that Scheme which has not been granted before 1st October 2007.

28th August 2007

Beverley Hughes
Minister of State
Department for Children, Schools and Families

2005 (c. 11). Section 50 of that Act provides that, insofar as it is appropriate in consequence of section 5, a reference to the former Commissioners (in whatever terms) in other enactments is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

EXPLANATORY NOTE

(This note is not part of the Scheme)

This Scheme partially revokes the Tax Credit (New Category of Child Care Provider) Regulations 1999 (S.I. 1999/3110) (“the 1999 Regulations”) and revokes the Tax Credits (Approval of Child Care Providers) Scheme 2005 (S.I. 2005/93) (“the 2005 Scheme”), with transitional provisions. The Scheme applies in relation to England only. The revocations provided for by the Scheme come into force on 1st October 2007, with the exception of the revocations of regulations 11(a) and (b) and 12 of the 1999 Regulations, for which the commencement date is 1st October 2009.

The 1999 Regulations were made under section 15 of the Tax Credits Act 1999. Although that Act was repealed by the Tax Credits Act 2002, the 1999 Regulations continue to have effect (by virtue of section 17(2)(b) of the Interpretation Act 1978) as regulations under section 12(4)(b) of the 2002 Act and as a scheme under section 12(5) of that Act. The 2005 Scheme was made under sections 12 and 65 of the Tax Credits Act 2002.

Article 3(1) revokes the 1999 Regulations to the extent that they make a Scheme for determining the description of persons by whom child care is provided, and whose charges fall to be taken into account in computing the child care element of working tax credit. Article 3(2) makes transitional provision concerning the access to information and records by officers of the Secretary of State and Her Majesty’s Revenue and Customs and the associated requirements on organisations accredited under the Scheme provided for by the 1999 Regulations, and child care providers approved by such organisations.

Article 4(1) revokes the 2005 Scheme. Article 4(2) makes transitional provision to ensure that approvals granted under the 2005 Scheme that are valid immediately before 1st October 2007 continue to have effect until the end of their period of validity, and also to ensure that applications for approval under the 2005 Scheme made before 1st October 2007 fall to be determined (and accordingly any associated right of appeal against a decision to refuse an application continues).

The 1999 Regulations and the 2005 Scheme are revoked as a consequence of the introduction of a system of voluntary registration for certain childcare providers under the Childcare Act 2006 (c. 21) (see the Childcare (Voluntary Registration) Regulations 2007 (S.I. 2007/730)). The changes introduced by this Scheme were explored in the regulatory impact assessment for those Regulations which is available on the OPSI website at www.opsi.gov.uk.

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