

2007 No. 2480

TAX CREDITS, ENGLAND

**The Tax Credit (New Category of Child Care Provider)
(Revocation) (England) Regulations 2007**

<i>Made</i>	- - - -	<i>30th August 2007</i>
<i>Laid before Parliament</i>		<i>3rd September 2007</i>
<i>Coming into force</i>	- -	<i>1st October 2007</i>

The Treasury make the following Regulations in exercise of the powers conferred on them by section 12(4)(b), 65(1) and 67 of the Tax Credits Act 2002(a).

Citation, commencement and extent

1. These Regulations may be cited as the Tax Credit (New Category of Child Care Provider) (Revocation) (England) Regulations 2007, shall come into force on 1st October 2007 and extend only to England.

Partial revocation of the Tax Credit (New Category of Child Care Provider) Regulations 1999

2. The Tax Credit (New Category of Child Care Provider) Regulations 1999(b) are revoked to the extent that they prescribe a 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 a working tax credit.

*Steve McCabe
Claire Ward*

30th August 2007

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2002 c.21. Section 67 is cited because of the definition it ascribes to "prescribe".
(b) S.I. 1999/3110, made under section 15 of the Tax Credit Act 1999, (which has been repealed) but continuing to have effect by virtue of section 17(2)(b) of the Interpretation Act 1978 as regulations under section 12(4)(b) of the 2002 Act and as a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.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke the Tax Credit (New Category of Child Care Provider) Regulations 1999(S.I. 1999/3110) to the extent that they prescribe a 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 a working tax credit. The revocation extends only to England.

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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