

2007/2481

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

TC (Child Care Providers) (Misc etc) (England) Scheme

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

Made 28 August 2007

Laid before Parliament 3 September 2007

Coming into force in accordance with article 1(2)

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1 Citation, commencement and application

- (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.

2 Interpretation

In this Scheme—

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

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

“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); and

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

3 Partial revocation of the 1999 Regulations and transitional provision

- (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.

4 Revocation of the 2005 Scheme and transitional provision

- (1) The 2005 Scheme is revoked, subject to paragraph (2).
- (2) The provisions of the 2005 Scheme continue to have effect[, with the modifications in paragraph (3),]¹ 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.
- [(3) For the purposes of paragraph (2) the 2005 Scheme is amended as follows—
- (a) in article 2 omit the definitions of “the Tribunal” and “the Tribunal Regulations”;
 - (b) in article 11—
 - (i) in paragraphs (1) and (5) for “Tribunal” substitute “First-tier Tribunal”;
 - (ii) for paragraph (2) substitute—

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“(2) Tribunal Procedure Rules shall apply to an appeal under paragraph (1) as they apply to an appeal under section 79M of the 1989 Act.”; and

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- (c) omit paragraphs (3) and (4).]¹

Amendments—

¹ In para (2), words inserted, and para (3) inserted, by the Tribunals, Courts and Enforcement Act 2007 (Transitional and Consequential Provisions) Order, SI 2008/2683 art 6(1), Sch 1 para 329 with effect from 3 November 2008.

