

**2011 No. 730**

**EDUCATION, ENGLAND**

**The Education (Residential Trips) (Prescribed Tax Credits)  
(England) (Amendment) Regulations 2011**

<i>Made</i>	- - - -	<i>10th March 2011</i>
<i>Laid before Parliament</i>		<i>16th March 2011</i>
<i>Coming into force</i>	- -	<i>6th April 2011</i>

The Secretary of State for Education makes the following Regulations in exercise of the powers conferred by section 457(4)(b)(iii) of the Education Act 1996(a):

**Citation and commencement**

1. These Regulations may be cited as the Education (Residential Trips) (Prescribed Tax Credits) (England) (Amendment) Regulations 2011 and come into force on 6th April 2011.

**Amendment of the Education (Residential Trips) (Prescribed Tax Credits) (England) Regulations 2003**

2.—(1) The Education (Residential Trips) (Prescribed Tax Credits) (England) Regulations 2003(b) are amended as follows.

(2) For regulation 3, substitute—

**“Prescribed tax credits**

3. Child Tax Credit is prescribed for the purposes of section 457(4)(b)(iii) of the 1996 Act in circumstances where the pupil’s parent—

- (a) is entitled to Child Tax Credit but not to Working Tax Credit; and
- (b) is receiving Child Tax Credit by virtue of an award which is based on an annual income not exceeding £16,190.”.

10th March 2011

*Nick Gibb*  
Minister of State  
Department for Education

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(a) 1996 c.56. Section 457(4)(b) was substituted by section 200 of the Education Act 2002 (c.32). For the meanings of “prescribed” and “regulations” see section 579(1) of the 1996 Act.  
(b) S.I. 2003/381; amended by S.I. 2005/1014.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Education (Residential Trips) (Prescribed Tax Credits) (England) Regulations 2003.

They prescribe, for the purposes of section 457(4)(b)(iii) of the Education Act 1996, that where a pupil's parent is entitled to Child Tax Credit but not to Working Tax Credit and the parent is receiving Child Tax Credit based on an annual income not exceeding £16,190, that pupil is entitled to free board and lodging on a residential trip.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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