STATUTORY RULES OF NORTHERN IRELAND

2006 No. 64

TAX CREDITS

The Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006

Made - - - - 23rd February 2006

Coming into operation 6th April 2006

The Department of Health, Social Services and Public Safety, being the appropriate national authority under section 12(6) of the Tax Credits Act 2002(**1**) hereby makes the following Scheme in exercise of the powers conferred by sections 12(5), (7) and (8) and 65(9) of that Act.

Citation, commencement and interpretation

1.—(1) This Scheme shall be known as the Tax Credits (Approval of Home Child Care Providers) Scheme (Northern Ireland) 2006 and shall come into operation on 6th April 2006.

(2) In this Scheme—

"the Children Order" means the Children (Northern Ireland) Order 1995(**2**);

"the Department" means the Department of Health, Social Services and Public Safety;

"approval criteria" has the meaning given to it in Article 6;

"child" has the meaning attributed to it by the Child Tax Credit Regulations 2002(**3**);

"HSS Trust" means a Health and Social Services Trust established under Article 10(1) of the Health and Personal Social Services (Northern Ireland) Order 1991(**4**) within whose operational area the home child care provider resides;

"operational area" in relation to an HSS Trust has the meaning given in Article 2(2) of the Health and Personal Social Services (Northern Ireland) Order 1972(**5**);

"parent" includes a person who—

(a) has parental responsibility for a child;

(b) is an authority foster parent in relation to a child;

(c) is a foster parent with whom a child has been placed by a voluntary organisation; or

(**1**) 2002 c. 21
(**2**) S.I. 1995/755 (N.I. 2)
(**3**) S.I. 2002/2007
(**4**) S.I. 1991/194 (N.I. 1)
(**5**) SI 1972/1265 (N.I. 14) – definition inserted by Schedule 1 to SI 1994/429 (N.I. 2)

(d) fosters a child privately;

"parental responsibility", "authority foster parent", "fosters a child privately" and "voluntary organisation" have the respective meanings given to them by Article 2(2) of the Children Order;

"qualifying child care" has the meaning given to it in article 4;

"relative" in relation to a child means a grand-parent, brother, sister, uncle or aunt (whether of the full blood or half blood or by affinity) or a step-parent;

"relevant first-aid certificate" means a certificate in respect of a course of first-aid training—

(a) which is suitable to the care of babies and children;

(b) which includes training in the following areas: dealing with emergencies; resuscitation; shock; choking; anaphylactic shock; and

(c) which has been undertaken by the applicant not more than three years before the date upon which the application for approval is made;

"home child care provider" means a person approved under this scheme.

(3) The Interpretation Act (Northern Ireland) 1954(**6**) shall apply to this Scheme as it applies to an Act of the Assembly.

Specified bodies

2. The bodies specified for the purpose of giving approvals under this Scheme are HSS Trusts.

Requirements of the Scheme

3. For the purposes of regulations made under section 12 of the Tax Credits Act 2002(**7**), a person shall be a home child care provider approved in accordance with this Scheme only—

(a) if he is for the time being approved by an HSS Trust; and

(b) in respect of the provision by him of qualifying child care.

Qualifying Child Care

4.—(1) Qualifying child care means care for a child provided by an individual in the child's own home for reward but does not include care referred to in paragraph (2).

(2) Qualifying child care does not include—

(a) childminding which is subject to registration pursuant to Article 118(1)(a) of the Children Order;

(b) child care provided wholly or mainly in the child's own home in respect of a child to whom the provider is a parent or relative; or

(c) child care provided wholly or mainly in the home of a relative of the child where such care is usually provided solely in respect of one or more child to whom the provider is a parent or relative.

Approved person

5.—(1) A person shall be given approval as a home child care provider under this Scheme if the HSS Trust is satisfied that the approval criteria are met in relation to that person.

(**6**) 1954 c. 33 (N.I.)
(**7**) 2002 c. 21; the current regulations are the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005)