

**BOARD OF INLAND REVENUE  
RESOLUTIONS:  
PROCEDURE (FUTURE  
TAXATION) (b)**

**FINANCE BILL 2004  
COMMITTEE  
SCHEDULE 13**

Amendment	Page	Line
*SC 91	328	32
*SC 92	331	20
*SC 93	331	40
*SC 94	332	20

Paul Boateng

(Brent South - Lab)

**Amendment 91**

Schedule 13, page 328, line 32, after ‘under’ insert ‘Part 1 or 2 of’.

**Amendment 92**

Schedule 13, page 331, line 20, leave out from ‘an’ to second ‘the’ in line 21 and insert ‘organisation accredited under’.

**Amendment 93**

Schedule 13, page 331, line 40, at end insert ‘or

(d) by a child care provider approved by an organisation accredited under the Tax Credit (New Category of Child Care Provider) Regulations 1999.’.

**Amendment 94**

Schedule 13, page 332, line 20, leave out from ‘an’ to ‘the’ in line 21 and insert ‘organisation accredited under’.

**EXPLANATORY NOTE**

**SUMMARY**

1. These amendments correct minor errors in Schedule 13 that cannot be corrected as printing.

**DETAILS**

2. Amendment 1 clarifies the meaning of new section 318(5)(b) by providing a more comprehensive definition of the condition relating to the child care registration requirements in Scotland.
3. Amendment 2 corrects a typographic error in new section 318C(2)(d). The reference to regulation 14 of the Tax Credit (New Category of Child Care Provider) Regulations 1999 is inaccurate. The reference should be to the Tax Credit (New Category of Child Care Provider) Regulations 1999 as a whole.
4. Amendment 3 corrects an error of omission in new section 318C(3). The Tax Credit (New Category of Child Care Provider) Regulations 1999 referred to in section 318C(2)(d) apply to both England and Wales. This amendment therefore adds a new subsection (d) providing for child care accredited under the Tax Credit (New Category of Child Care Provider) Regulations 1999 to be added to the categories of registered or approved child care in Wales.
5. Amendment 4 corrects a typographic error in new section 318C(6). The reference to regulation 4 of the Tax Credits (New Category of Child Care Provider) Regulations 2002 is inaccurate. The reference should be to the Tax Credit (New Category of Child Care Provider) Regulations 2002 as a whole.

**BACKGROUND NOTE**

6. These amendments correct typographic errors and an omission in the drafting of Schedule 13. Although minor, the corrections cannot be made as printing.