DRAFT SCOTTISH STATUTORY INSTRUMENTS

2024 No.

EDUCATION

The Provision of Early Learning and Childcare (Specified Children) (Scotland) Amendment Order 2024

 Made
 2024

 Coming into force
 1st April 2024

The Scottish Ministers make the following Order in exercise of the powers conferred by section 47(2)(c)(ii) of the Children and Young People (Scotland) Act $2014(\mathbf{a})$, and all other powers enabling them to do so.

In accordance with section 99(2) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. This Order may be cited as the Provision of Early Learning and Childcare (Specified Children) (Scotland) Amendment Order 2024 and comes into force on 1 April 2024.

Amendment of the Provision of Early Learning and Childcare (Specified Children) (Scotland) Order 2014

- **2.** In article 1(2) of the Provision of Early Learning and Childcare (Specified Children) (Scotland) Order 2014(**b**) (citation, commencement, interpretation and application), in the definition of "qualifying benefit"—
 - (a) for "£8,717" substitute "£9,552",
 - (b) on each occasion where it appears, for "£726" substitute "£796".

Name
Authorised to sign by the Scottish Ministers

St Andrew's House, Edinburgh Date

⁽a) 2014 asp 8.

⁽b) S.S.I. 2014/196, relevantly amended by S.S.I. 2015/268, S.S.I. 2017/182, S.S.I. 2019/359, S.S.I. 2021/344, S.S.I. 2022/118 and S.S.I. 2023/112.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Provision of Early Learning and Childcare (Specified Children) (Scotland) Order 2014 ("the 2014 Order"). The 2014 Order specifies those children who are eligible preschool children for the purposes of section 47(2)(c)(ii) of the Children and Young People (Scotland) Act 2014 and who are therefore entitled to the mandatory amount of early learning and childcare (as defined in section 48 of that Act).

The 2014 Order specifies that certain children whose parents are in receipt of "qualifying benefits" are eligible pre-school children. This Order amends the definition of "qualifying benefits" in article 1(2) of the 2014 Order. This has the effect that a child is an eligible pre-school child—

- where the child's parent is in receipt of child tax credit and working tax credit under Part 1 of the Tax Credits Act 2002 (c. 21) provided that the income as calculated for the purpose of awarding those tax credits does not exceed £9,552;
- where the child's parent is in receipt of universal credit under the Welfare Reform Act 2012 (c. 5) provided that the person's (or, where the parent is a member of a couple, the couple's) income does not exceed £796 in the assessment period preceding the application for early learning and childcare being made.

© Crown copyright 2024

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, the King's Printer for Scotland.

ISBN 978-0-11-105901-

£5.78