

**2024 No. 73**

**EDUCATION**

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

*Made* - - - - *5th March 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<sup>(a)</sup>, 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<sup>(b)</sup> (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”.

*NATALIE DON*  
Authorised to sign by the Scottish Ministers

St Andrew’s House,  
Edinburgh  
5th March 2024

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(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 pre-school 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.

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