



# Finance Act 2013

## 2013 CHAPTER 29

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### INCOME TAX: GENERAL

#### *Exemptions and reliefs*

#### **12 Childcare exemptions: meaning of disabled child**

- (1) In section 318B of ITEPA 2003 (childcare: meaning of “disabled” etc), in subsection (3)(a), after “allowance” insert “ or personal independence payment ”.
- (2) The amendment made by this section has effect for the tax year 2013-14 and subsequent tax years.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Section 12.