
STATUTORY INSTRUMENTS

2005 No. 770

The Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2005

Amendment of section 318C of the Income Tax (Earnings and Pensions) Act 2003

5. In subsection (7) at the end add—

“, or

(c) in the case of care falling within subsection (2)(ea), if—

- (i) it is provided wholly or mainly in the home of a relative of the child, and
- (ii) the provider usually provides care there solely in respect of one or more children to whom the provider is a relative.”.