

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Order)*

This Order increases the exempt amounts, for income tax purposes, in respect of qualifying childcare vouchers provided for an employee and in respect of the provision by an employer for an employee of care for a child. The exempt amounts are increased from £50 to £55 for each qualifying week.

This Order imposes no new costs on business.