#### STATUTORY INSTRUMENTS

### 2007 No. 2478

### **INCOME TAX**

# The Income Tax (Qualifying Child Care) (No. 2) Regulations 2007

Made - - - - 30th August 2007
Laid before the House of
Commons - - 3rd September 2007
Coming into force 1st October 2007

## THE INCOME TAX (QUALIFYING CHILD CARE) (NO. 2) REGULATIONS 2007

- 1. Citation and commencement
- Amendment of section 318C(2) of the Income Tax (Earnings and Pensions)
   Act 2003
   Signature
   Explanatory Note