
STATUTORY INSTRUMENTS

2008 No. 2170

The Income Tax (Qualifying Child Care) Regulations 2008

Amendment of section 318(5) of the Income Tax (Earnings and Pensions) Act 2003

2. In section 318(5) of the Income Tax (Earnings and Pensions) Act 2003 (exemption for employer-provided care)—

(a) before paragraph (a) insert—

“(za) in England, that under Part 10A of the Children Act 1989⁽¹⁾ or Part 3 of the Childcare Act 2006⁽²⁾”;

(b) in paragraph (a), omit “England and”.

⁽¹⁾ 1989 (c. 41).

⁽²⁾ 2006 (c. 21).