
STATUTORY INSTRUMENTS

2009 No. 1544

The Income Tax (Qualifying Child Care) Regulations 2009

Amendment of section 318(5) of ITEPA 2003

2. In section 318(5) of ITEPA 2003⁽¹⁾ (exemption for employer-provided care), in paragraph (za), omit “Part 10A of the Children Act 1989⁽²⁾ or”.

⁽¹⁾ Section 318(5) was amended by regulation 2(a) of S.I. 2008/2170.

⁽²⁾ 1989 c.41.