
STATUTORY INSTRUMENTS

2009 No. 1544

The Income Tax (Qualifying Child Care) Regulations 2009

Amendment of section 318C of ITEPA 2003

3.—(1) Section 318C of ITEPA 2003(1) (meaning of “qualifying child care”) is amended as follows.

(2) In subsection (2)—

- (a) omit paragraphs (a), (ea) and (g) (and the “or” before paragraph (g)), and
- (b) insert “or” at the end of paragraph (c).

(3) In subsection (3)(g) omit “in relation to a child other than one whom the foster parent is fostering”.

(4) In subsection (7)—

- (a) omit the “or” at the end of paragraph (b),
- (b) in paragraph (c), omit “(2)(ea) or”, and
- (c) at the end add

“, or

- (d) if it is provided by a foster parent in respect of a child whom that foster parent is fostering”.