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STATUTORY INSTRUMENTS

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**2015 No. 346**

**INCOME TAX**

**The Income Tax (Qualifying Child Care) Regulations 2015**

*Made - - - - 23rd February 2015*  
*Laid before the House of*  
*Commons - - 24th February 2015*  
*Coming into force 1st April 2015*

**THE INCOME TAX (QUALIFYING  
CHILD CARE) REGULATIONS 2015**

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