Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

## STATUTORY INSTRUMENTS

## 2015 No. 346

The Income Tax (Qualifying Child Care) Regulations 2015

## Citation and commencement

**1.** These Regulations may be cited as the Income Tax (Qualifying Child Care) Regulations 2015 and come into force on 1st April 2015.