
STATUTORY INSTRUMENTS

2018 No. 120

**The Social Security (Contributions)
(Amendment) Regulations 2018**

PART 2

Qualifying childcare vouchers: consequential amendments

7.—(1) Part 5 of Schedule 3 (certain non-cash vouchers to be disregarded as payments in kind) is amended as follows.

(2) In paragraph 6B, after sub-paragraph (b) insert—

“(ba) “eligible employee” has the meaning given in section 270AA of ITEPA 2003⁽¹⁾”.

(3) In paragraph 7—

(a) in the heading and in sub-paragraph (9)(a), before “employees” insert “eligible”; and

(b) in sub-paragraph (1), before the first use of “employee” insert “eligible”.

(4) In paragraph 7A—

(a) in the heading and in sub-paragraph (9)(a), before “employees” insert “eligible”; and

(b) in sub-paragraph (1), before the first use of “employee” insert “eligible”.

⁽¹⁾ Section 270AA was inserted by section 63(4) of the Childcare Payments Act 2014 (c. 28).