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STATUTORY INSTRUMENTS

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**2018 No. 462**

**INCOME TAX**

**The Income Tax (Limited Exemptions for Qualifying Childcare Vouchers and other Childcare) (Relevant Day) Regulations 2018**

*Made - - - - 29th March 2018*

The Treasury, in exercise of the powers conferred on them by sections 270AA(3) and 318AZA(3) of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup>, make the following Regulations:

**Citation**

1. These Regulations may be cited as the Income Tax (Limited Exemptions for Qualifying Childcare Vouchers and other Childcare) (Relevant Day) Regulations 2018.

**Relevant day**

2. The relevant day for the purposes of sections 270AA(3) and 318AZA(3) of the Income Tax (Earnings and Pensions) Act 2003 is 4th October 2018.

29th March 2018

*Craig Whittaker  
Andrew Stephenson*  
Two of the Lords Commissioners of Her Majesty's Treasury

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(1) 2003 c. 1. Sections 270AA and 318AZA were inserted by sections 63 and 64 of the Childcare Payments Act 2014 (c. 28).

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations specify the relevant day for the purposes of sections 270AA(3) and 318AZA(3) of the Income Tax (Earnings and Pensions) Act 2003 as 4th October 2018. Sections 270AA and 318AZA make provision for limited income tax exemptions relating to qualifying childcare vouchers and other childcare.

A full Impact Assessment of the effect that the childcare payments scheme, including reference to the impact on the change to the limited income tax exemptions relating to the voucher scheme, will have on the costs of business and the voluntary sector was published on 10th June 2014 alongside the draft Childcare Payments Bill and was updated on 20th November 2014. A further updated Impact Assessment was made on 30th March 2017 and is available at <http://www.legislation.gov.uk/ukpga/2014/28/resources>. The original Impact Assessments are available from the gov.uk website at <https://www.gov.uk/government/publications/tax-free-childcare-impact-assessment>.