



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 11

MISCELLANEOUS EXEMPTIONS

Childcare

[^{F1}318D Childcare: power to vary [^{F2}amounts which are the] exempt amount and qualifying conditions

- (1) The Treasury may by order amend section [^{F3}318A(6A)] (employer-contracted care: the [^{F4}amounts which are the exempt amount]) so as to substitute different sums of money for those] for the time being specified.
- (2) The Treasury may by regulations make such amendments of the provisions of sections 318 to 318C relating to the qualifying conditions for the exemptions conferred by sections 318 and 318A as appear to them appropriate having regard to the corresponding provisions of regulations under section 12 of the Tax Credits Act 2002 relating to entitlement to the child care element of working tax credit [^{F5}or section 12 of the Welfare Reform Act 2012 [^{F6}or Article 17 of the Welfare Reform (Northern Ireland) Order 2015] relating to amounts in respect of childcare costs that may be included in the calculation of an award of universal credit] .]

Changes to legislation: There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 318D. (See end of Document for details)

Textual Amendments

- F1** Ss. 318-318D substituted for s. 318 (with effect in accordance with s. 78(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), **Sch. 13 para. 1**
- F2** Words in s. 318D heading inserted (with effect in accordance with Sch. 8 paras. 7-10 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 8 para. 6**
- F3** Word in s. 318D(1) substituted (with effect in accordance with Sch. 8 paras. 7-10 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 8 para. 6(a)**
- F4** Words in s. 318D(1) substituted (with effect in accordance with Sch. 8 paras. 7-10 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 8 para. 6(b)**
- F5** Words in s. 318D(2) inserted (29.4.2013) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations 2013 \(S.I. 2013/630\)](#), regs. 1(2), **16(2)**
- F6** Words in s. 318D(2) inserted (coming into force in accordance with reg. 1(1) of the amending Rule) by [The Universal Credit \(Consequential, Supplementary, Incidental and Miscellaneous Provisions\) Regulations \(Northern Ireland\) 2016 \(S.R. 2016/236\)](#), regs. 1(1), **12(2)**

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 318D.