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STATUTORY INSTRUMENTS

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**2005 No. 770**

**The Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2005**

**Amendment of section 318C of the Income Tax (Earnings and Pensions) Act 2003**

3. In subsection (2)—
  - (a) omit paragraph (e);
  - (b) before paragraph (f) insert—
    - “(ea) by a child care provider approved in accordance with the Tax Credits (Approval of Child Care Providers) Scheme 2005(1), or”.