
STATUTORY INSTRUMENTS

2007 No. 2478

The Income Tax (Qualifying Child
Care) (No. 2) Regulations 2007

Amendment of section 318C(2) of the Income Tax (Earnings and Pensions) Act 2003

2. In section 318C(2) of the Income Tax (Earnings and Pensions) Act 2003 (qualifying childcare in England)⁽¹⁾ omit paragraph (d).

⁽¹⁾ There are amendments to the subsection, but none is relevant for present purposes.