STATUTORY INSTRUMENTS

## 2007 No. 849

## **INCOME TAX**

The Income Tax (Qualifying Child Care) Regulations 2007

Made - - - -Laid before the House of Commons - - 14th March 2007 15th March 2007

Coming into force

6th April 2007

## THE INCOME TAX (QUALIFYING CHILD CARE) REGULATIONS 2007

- 1. Citation and commencement
- Amendments of section 318C of the Income Tax (Earnings and Pensions) Act 2003 Signature Explanatory Note