
STATUTORY INSTRUMENTS

2007 No. 849

The Income Tax (Qualifying Child Care) Regulations 2007

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

2.—(1) Section 318C(1) of the Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

(2) In subsection (2)—

- (a) in paragraph (c) omit “between the child’s 8th birthday and the last day on which he is treated as being a child”;
- (b) at the end of paragraph (c) omit “or”;
- (c) in paragraph (e) omit “or”;
- (d) at the end of paragraph (ea) omit “or”; and
- (e) after paragraph (ea) insert—

“(eb) by a child care provider registered under the Childcare (Voluntary Registration) Regulations 2007(2), or”.

(3) In subsection (3)—

- (a) in paragraph (c) omit “between the child’s 8th birthday and the last day on which he is treated as being a child”;
- (b) at the end of paragraphs (c) and (d) omit “or”; and
- (c) after paragraph (e) insert—

“or

(f) by a child care provider approved under the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007(3).”.

(4) In subsection (5)(c) omit “between the child’s 12th birthday and the last day on which he is treated as being a child”.

(5) In subsection (7)—

- (a) at the end of paragraph (a) omit “or”; and
- (b) in paragraph (c) after “subsection (2)(ea)” insert “or (3)(f)”.