
STATUTORY INSTRUMENTS

2008 No. 2170

The Income Tax (Qualifying Child Care) Regulations 2008

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

3.—(1) Section 318C of that Act⁽¹⁾ (meaning of “qualifying child care”) is amended as follows.

(2) In subsection (2)—

(a) omit paragraph (b);

(b) after that paragraph insert—

“(ba) by a person registered under Part 3 of the Childcare Act 2006,”;

(c) for paragraph (c) substitute—

“(c) by or under the direction of the proprietor of a school on the school premises (subject to subsection (2B)),”;

(d) omit paragraph (eb) (and the “or” after it);

(e) at the end insert—

“, or

(g) by a foster parent under the Fostering Services Regulations 2002⁽²⁾ in relation to a child other than one whom the foster parent is fostering.”

(3) After that subsection insert—

“(2A) In subsection (2)(c)—

“proprietor”, in relation to a school, means—

(a) the governing body incorporated under section 19 of the Education Act 2002⁽³⁾,
or

(b) if there is no such body, the person or body of persons responsible for the management of the school;

“school” means a school that Her Majesty’s Chief Inspector of Education, Children’s Services and Skills (the “Chief Inspector”) is or may be required to inspect;

“school premises” means premises that may be inspected as part of an inspection of the school by the Chief Inspector.

(2B) Care provided for a child in England is not registered or approved care under subsection (2)(c) if—

(a) it is provided during school hours for a child who has reached compulsory school age, or

(b) it is provided in breach of a requirement to register under Part 3 of the Childcare Act 2006.”

(4) In subsection (3)—

⁽¹⁾ Section 318C was relevantly amended by [S.I. 2007/849](#).

⁽²⁾ [S.I. 2002/57](#).

⁽³⁾ [2002 \(c. 32\)](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (a) omit the “or” after paragraph (e);
- (b) at the end insert—
 - “, or
 - (g) by a foster parent under the Fostering Services (Wales) Regulations 2003⁽⁴⁾ in relation to a child other than one whom the foster parent is fostering.”

⁽⁴⁾ S.I. 2003/237 (W.35).