
STATUTORY INSTRUMENTS

2009 No. 1544

INCOME TAX

The Income Tax (Qualifying Child Care) Regulations 2009

<i>Made</i>	- - - -	<i>22nd June 2009</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>23rd June 2009</i>
<i>Coming into force</i>	- -	<i>18th July 2009</i>

The Treasury make the following Regulations, in exercise of the powers conferred by section 318D(2) of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾, and having regard to the corresponding provisions of regulations under section 12 of the Tax Credits Act 2002⁽²⁾ relating to entitlement to the child care element of working tax credit.

(1) [2003 c.1](#). Sections 318 to 318D were substituted for section 318, as originally enacted, by paragraph 1 of Schedule 13 to the Finance Act 2004 c.12.

(2) [2002 c.21](#). [S.I. 2009/697](#) contains the corresponding provisions this instrument is seeking to reflect.