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STATUTORY INSTRUMENTS

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**2009 No. 2888**

**INCOME TAX**

The Income Tax (Qualifying Child  
Care) (No. 2) Regulations 2009

*Made - - - - 28th October 2009*  
*Laid before the House of*  
*Commons - - 30th October 2009*  
*Coming into force 21st November 2009*

THE INCOME TAX (QUALIFYING CHILD  
CARE) (NO. 2) REGULATIONS 2009

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