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STATUTORY INSTRUMENTS

2011 No. 775

INCOME TAX

The Income Tax (Qualifying Child Care) Regulations 2011

Made - - - -	*14th March 2011*
Laid before the House of Commons - -	*15th March 2011*
Coming into force	*6th April 2011*

THE INCOME TAX (QUALIFYING CHILD CARE) REGULATIONS 2011

1. Citation and commencement
2. Amendment of section 318(5)(a) of the Income Tax (Earnings and Pensions) Act 2003
3. Amendments of section 318C of the Income Tax (Earnings and Pensions) Act 2003

Signature
Explanatory Note