
STATUTORY INSTRUMENTS

2013 No. 513

**The Income Tax (Exempt Amount for Childcare Vouchers
and for Employer Contracted Childcare) Order 2013**

Citation, commencement and effect

1.—(1) This Order may be cited as the Income Tax (Exempt Amount for Childcare Vouchers and for Employer Contracted Childcare) Order 2013.

(2) This Order comes into force on 6th April 2013 and has effect for the tax year 2013–14 and subsequent tax years.