
STATUTORY INSTRUMENTS

2013 No. 513

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

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

2.—(1) The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

(2) In section 270A (limited exemption for qualifying childcare vouchers), in subsection (6ZA) (a)(1) for “£22” substitute “£25”.

(3) In section 318A (childcare: limited exemption for other care), in subsection (6A)(a)(2) for “£22” substitute “£25”.