
STATUTORY INSTRUMENTS

2019 No. 902

The Income Tax (Qualifying Child Care) Regulations 2019

Amendments of section 318C of the Income Tax (Earnings and Pensions) Act 2003

2.—(1) Section 318C (childcare: meaning of “qualifying child care”) of the Income Tax (Earnings and Pensions) Act 2003(1) is amended as follows.

(2) In subsection (2), for paragraph (f) substitute—

“(f) by a carer supplied by a person registered under Chapter 2 of Part 1 of the Health and Social Care Act 2008(2) in respect of the activity within paragraph 1 of Schedule 1 (regulated activities: personal care) to the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014(3).”.

(3) In subsection (6), for the words from “approved by” to the end substitute “within regulation 14(2)(d)(i) of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(4).”.

(1) Section 318C was relevantly amended by [S.I. 2005/770](#), [2007/849](#), [2007/2478](#), [2008/2170](#) and [2009/1544](#).

(2) [2008 c. 14](#).

(3) [S.I. 2014/2936](#).

(4) [S.I. 2002/2005](#); relevant amending instruments are [S.I. 2003/701](#) and [S.I. 2019/364](#).