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STATUTORY INSTRUMENTS

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**2021 No. 1344**

**INCOME TAX, WALES**

**The Income Tax (Qualifying Child  
Care) (Wales) Regulations 2021**

<i>Made</i>	- - - -	<i>30th November 2021</i>
<i>Laid before the House of Commons</i>	- - - -	<i>1st December 2021</i>
		<i>22nd December</i>
<i>Coming into force</i>	- -	<i>2021</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 318D(2) of the Income Tax (Earnings and Pensions) Act 2003(1).

The Treasury consider that it is appropriate to make these Regulations, having regard to the corresponding provisions of regulations under section 12 of the Tax Credits Act 2002(2) relating to entitlement to the child care element of working tax credit.

**Citation and commencement**

1. These Regulations may be cited as the Income Tax (Qualifying Child Care) (Wales) Regulations 2021 and come into force on 22nd December 2021.

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

2. In section 318C(3) of the Income Tax (Earnings and Pensions) Act 2003(3) (meaning of “qualifying child care”), in paragraphs (f) and (g)(ii), after “Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007(4)” insert “or the Approval of Home Childcare Providers (Wales) Scheme 2021(5)”.

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(1) 2003 c. 1. Sections 318 to 318D were substituted for section 318 by paragraph 1 of Schedule 13 to the Finance Act 2004 (c. 12).  
(2) 2002 c. 21. Regulation 14(2)(f)(vii) and (2D) of S.I. 2002/2005 contains the corresponding provisions this instrument is seeking to reflect.  
(3) Section 318C was relevantly amended by S.I. 2005/770, 2007/849, 2009/2888 and 2011/775.  
(4) S.I. 2007/226 (W.20), to which there are amendments not relevant to these Regulations.  
(5) The scheme was made by the Welsh Ministers using the power granted to them by section 60 of the Government of Wales Act 2006 (c. 32). The scheme is available at: <https://gov.wales/approval-home-childcare-providers-wales-scheme-2021> and a hard copy is available free of charge by request at Her Majesty’s Revenue and Customs, 100 Parliament Street, London SW1A 2BQ.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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30th November 2021

*Rebecca Harris*  
*Michael Tomlinson*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend section 318C of the Income Tax (Earnings and Pensions) Act 2003 (c. 1), which defines “qualifying child care” for the purposes of exemptions from income tax for employee benefits in respect of certain employer-provided or employer-contracted child care.

Regulation 2 amends paragraphs (f) and (g)(ii) of section 318C(3) to include a reference to the Approval of Home Childcare Providers (Wales) Scheme 2021.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.