
STATUTORY INSTRUMENTS

2021 No. 1344

The Income Tax (Qualifying Child
Care) (Wales) Regulations 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⁽¹⁾ (meaning of “qualifying child care”), in paragraphs (f) and (g)(ii), after “Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007⁽²⁾” insert “or the Approval of Home Childcare Providers (Wales) Scheme 2021⁽³⁾”.

(1) Section 318C was relevantly amended by [S.I. 2005/770](#), [2007/849](#), [2009/2888](#) and [2011/775](#).

(2) [S.I. 2007/226 \(W.20\)](#), to which there are amendments not relevant to these Regulations.

(3) 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.