

2024 No. 423

INCOME TAX

**The Income Tax (Indexation of Qualifying Care Relief Amounts)
Order 2024**

Made - - - -

25th March 2024

The Treasury make this Order in discharge of the duty imposed by section 828A(4) of the Income Tax (Trading and Other Income) Act 2005(a).

Citation and interpretation

1.—(1) This Order may be cited as the Income Tax (Indexation of Qualifying Care Relief Amounts) Order 2024.

(2) In this Order, references to sections are references to sections of the Income Tax (Trading and Other Income) Act 2005.

Indexation of qualifying care relief amounts for the tax year 2024-25

2. For the tax year 2024-25 and subsequent tax years—

- (a) the amount specified in section 808(2)(b) (the fixed amount) is replaced with “£19,360”;
- (b) the amount specified in section 811(1A)(c) (the weekly amount for an adult) is replaced with “£485”;
- (c) the amount specified in section 811(2)(a)(d) (the weekly amount for a child under 11 years old) is replaced with “£405”;
- (d) the amount specified in section 811(2)(b)(e) (the weekly amount for an older child) is replaced with “£485”.

*Joy Morrissey
Amanda Milling*

25th March 2024

Two of the Lords Commissioners of His Majesty's Treasury

(a) 2005 c. 5; Section 828A was inserted by section 28(4) of the Finance (No. 2) Act 2023 (c. 30) (“F(No.2)A 2023”).
(b) The amount in section 808(2) was last substituted by section 28(2)(a) of F(No.2)A 2023.
(c) Section 811(1A) was substituted by paragraph 12(2) of Schedule 1 to the Finance (No. 3) Act 2010 (c. 33). The amount specified in section 811(1A) was last substituted by section 28(3)(a) of F(No.2)A 2023.
(d) The amount specified in section 811(2)(a) was last substituted by section 28(3)(b) of F(No.2)A 2023.
(e) The amount specified in section 811(2)(b) was last substituted by section 28(3)(c) of F(No.2)A 2023.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order fulfils the indexation requirements in section 828A (indexation of the fixed amount and the amount per adult and child) of the Income Tax (Trading and Other Income) Act 2005 (c. 5) in respect of qualifying care relief amounts, which are increased by reference to the Consumer Price Index. This increase has effect for the 2024-25 tax year and subsequent tax years.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to a previously announced policy and relates to routine changes to thresholds to a predetermined indexation formula.

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