

2006 No. 882

INCOME TAX

**The Income Tax (Exempt Amounts for Childcare Vouchers and
for Employer Contracted Childcare) Order 2006**

<i>Made</i>	- - - -	<i>22nd March 2006</i>
<i>Laid before the House of Commons</i>		<i>22nd March 2006</i>
<i>Coming into force</i>	- -	<i>6th April 2006</i>

The Treasury make the following Order in exercise of the powers conferred by sections 270A(11) and 318D(1) of the Income Tax (Earnings and Pensions) Act 2003(a).

Citation, commencement and effect

1. This Order may be cited as the Income Tax (Exempt Amounts for Childcare Vouchers and for Employer Contracted Childcare) Order 2006, shall come into force on 6th April 2006, and shall have effect for the year 2006-07 and subsequent years of assessment.

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

2. In the Income Tax (Earnings and Pensions) Act 2003, in section 270A(6)(a) (amount of limited exemption for qualifying childcare vouchers) and in 318A(6) (amount of limited exemption for qualifying employer contracted childcare), for “£50” substitute “£55”.

Tom Watson
Dave Watts

22nd March 2006

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2003 c. 1. Section 270A was inserted by paragraph 3 of Schedule 13 to the Finance Act 2004 (c. 12) and amended by section 15 and 16(4) of the Finance Act 2005 (c. 7). Sections 318 to 318D were substituted for section 318 by paragraph 1 of Schedule 13 to the Finance Act 2004.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order increases the exempt amounts, for income tax purposes, in respect of qualifying childcare vouchers provided for an employee and in respect of the provision by an employer for an employee of care for a child. The exempt amounts are increased from £50 to £55 for each qualifying week.

This Order imposes no new costs on business.

£3.00

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E0484 3/2006 160484T 19585