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STATUTORY INSTRUMENTS

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**2007 No. 2478**

**INCOME TAX**

**The Income Tax (Qualifying Child  
Care) (No. 2) Regulations 2007**

*Made* - - - - *30th August 2007*  
*Laid before the House of*  
*Commons* - - - - *3rd September 2007*  
*Coming into force* - - *1st October 2007*

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

**Citation and commencement**

**1.** These Regulations may be cited as the Income Tax (Qualifying Child Care) (No. 2) Regulations 2007 and shall come into force on 1st October 2007.

**Amendment of section 318C(2) of the Income Tax (Earnings and Pensions) Act 2003**

**2.** In section 318C(2) of the Income Tax (Earnings and Pensions) Act 2003 (qualifying childcare in England)<sup>(2)</sup> omit paragraph (d).

*Steve McCabe*  
*Claire Ward*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

30th August 2007

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(1) 2003 c.1. Sections 318A to 318D were substituted for section 318 as originally enacted by paragraph 1 Schedule 13 to the Finance Act 2004 (c. 12).  
(2) There are amendments to the subsection, but none is relevant for present purposes.

**Status:** This is the original version (as it was originally made).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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## EXPLANATORY NOTE

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

These Regulations amend section 318C(2) of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) in consequence of the revocation, in relation to England, of the Tax Credit (New Category of Child Care Provider) Regulations 1999 (S.I. 1999/3110) and the consequential amendment of regulation 14 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005).

An impact assessment has not been prepared in respect of this instrument as it is not expected that it will have any impact on business or the voluntary sector.