
STATUTORY INSTRUMENTS

2008 No. 2170

INCOME TAX

The Income Tax (Qualifying Child Care) Regulations 2008

Made - - - - - 13th August 2008
Laid before the House of
Commons - - - - - 14th August 2008
Coming into force 1st September 2008

**THE INCOME TAX (QUALIFYING
CHILD CARE) REGULATIONS 2008**

1. Citation and commencement
 2. Amendment of section 318(5) of the Income Tax (Earnings and Pensions) Act 2003
 3. Amendment of section 318C of the Income Tax (Earnings and Pensions) Act 2003
- Signature
Explanatory Note