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STATUTORY INSTRUMENTS

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**2009 No. 1544**

**INCOME TAX**

**The Income Tax (Qualifying Child Care) Regulations 2009**

<i>Made</i> - - - - -	<i>22nd June 2009</i>
<i>Laid before the House of Commons</i> - - -	<i>23rd June 2009</i>
<i>Coming into force</i>	<i>18th July 2009</i>

**THE INCOME TAX (QUALIFYING CHILD CARE) REGULATIONS 2009**

1. Citation, commencement and interpretation
  2. Amendment of section 318(5) of ITEPA 2003
  3. Amendment of section 318C of ITEPA 2003
- Signature  
Explanatory Note