
STATUTORY INSTRUMENTS

2011 No. 775

The Income Tax (Qualifying Child Care) Regulations 2011

Amendment of section 318(5)(a) of the Income Tax (Earnings and Pensions) Act 2003

2. In section 318(5)(a) of the Income Tax (Earnings and Pensions) Act 2003(1) for “Part 10A of the Children Act 1989” substitute “Part 2 of the Children and Families (Wales) Measure 2010(2)”.

(1) Subsection (5)(a) was amended by [S.I. 2008/2170](#).
(2) [2010 nawm 1](#).