

2015 No. 346

INCOME TAX

The Income Tax (Qualifying Child Care) Regulations 2015

Made - - - - - *23rd February 2015*

Laid before the House of Commons *24th February 2015*

Coming into force - - - *1st April 2015*

The Treasury make the following Regulations in exercise of the powers conferred by section 318D(2) of the Income Tax (Earnings and Pensions) Act 2003(a), having regard to the corresponding provisions of regulations under section 12 of the Tax Credits Act 2002(b) relating to entitlement to the child care element of working tax credit.

Citation and commencement

1. These Regulations may be cited as the Income Tax (Qualifying Child Care) Regulations 2015 and come into force on 1st April 2015.

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

2.—(1) Section 318B of the Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

(2) In subsection (3)—

(a) for paragraph (b) substitute—

“(b) he is certified as severely sight impaired or blind by a consultant ophthalmologist, or”;

(b) in paragraph (c), for “so registered as blind”, substitute “certified as severely sight impaired or blind by a consultant ophthalmologist”.

Alun Cairns
Gavin Barwell

23rd February 2015

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2003 c. 1; sections 318 to 318D were substituted for section 318 by paragraph 1 of Schedule 13 to the Finance Act 2004 (c. 12).

(b) 2002 c. 21; regulation 4 of S.I. 2014/2924 contains the corresponding provisions this instrument is seeking to reflect.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend section 318B(3) of the Income Tax (Earnings and Pensions) Act 2003 (c. 1) (“ITEPA”). Sections 318 to 318D of ITEPA provide for tax relief for employer-provided or employer-contracted childcare. This tax relief is available until a child is 15 years old, or 16 years old if they are disabled. Section 318B(3) of ITEPA defines the circumstances in which a child is disabled for these purposes, one of which is if the child is registered as blind in a register kept by a local authority or, in Northern Ireland, a Health and Social Services Board.

Regulation 2 amends this definition by removing the requirement of registration, so that a child is disabled if they are certified as severely sight impaired or blind by a consultant ophthalmologist. This brings the position under ITEPA in to line with related schemes. Similar amendments have recently been made to legislation dealing with Working Tax Credit (S.I. 2014/2924) and Universal Credit (S.I. 2014/2888).

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.

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£4.25

UK201502243 03/2015 19585

<http://www.legislation.gov.uk/id/uksi/2015/346>

ISBN 978-0-11-113034-6



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