



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 4

#### EMPLOYMENT INCOME: EXEMPTIONS

#### CHAPTER 11

#### MISCELLANEOUS EXEMPTIONS

#### *Childcare*

#### **[<sup>F1</sup>318B Childcare: meaning of “care”, “child” and “parental responsibility”**

- (1) For the purposes of sections [<sup>F2</sup>318 to 318AZA] (exemptions for employer-provided or employer-contracted childcare) “care” means any form of care or supervised activity that is not provided in the course of the child’s compulsory education.
- (2) For the purposes of those sections a person is a “child” until the last day of the week in which falls the 1st September following the child’s fifteenth birthday (or sixteenth birthday if the child is disabled).
- (3) For the purposes of subsection (2) a child is disabled if—
  - (a) a disability living allowance [<sup>F3</sup>or personal independence payment] is payable in respect of him, or has ceased to be payable solely because he is a patient,  
[<sup>F4</sup>(aa) disability assistance is given in respect of the child in accordance with regulations made under section 31 of the Social Security (Scotland) Act 2018,]
  - [<sup>F5</sup>(b) he is certified as severely sight impaired or blind by a consultant ophthalmologist, or]
  - (c) he ceased to be [<sup>F6</sup>certified as severely sight impaired or blind by a consultant ophthalmologist] within the previous 28 weeks.

**Changes to legislation:** *Income Tax (Earnings and Pensions) Act 2003, Section 318B is up to date with all changes known to be in force on or before 16 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (4) In subsection (3)(a) “patient” means a person (other than a person who is serving a sentence imposed by a court in a prison or youth custody institution or, in Scotland, a young offenders' institution) who is regarded as receiving free in-patient treatment within the meaning of the Social Security (Hospital In-Patients) Regulations 1975 or the Social Security (Hospital In-Patients) Regulations (Northern Ireland) 1975.
- (5) For the purposes of sections 318 and 318A “parental responsibility” means all the rights, duties, powers, responsibilities and authority which by law a parent of a child has in relation to the child and the child’s property.
- (6) In this section and section 318C “local authority” means—
- (a) in relation to England, the council of a county or district, a metropolitan district, a London Borough, the Common Council of the City of London or the Council of the Isles of Scilly;
  - (b) in relation to Wales, the council of a county or county borough;
  - (c) in relation to Scotland, a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994.]

#### **Textual Amendments**

- F1** Ss. 318-318D substituted for s. 318 (with effect in accordance with s. 78(2) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [Sch. 13 para. 1](#)
- F2** Words in s. 318B(1) substituted (21.4.2017) by [Childcare Payments Act 2014 \(c. 28\)](#), [ss. 64\(5\), 75\(2\)](#); [S.I. 2017/578](#), [reg. 3\(f\)](#) (with [reg. 8](#))
- F3** Words in s. 318B(3)(a) inserted (with effect in accordance with s. 12(2) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [s. 12\(1\)](#)
- F4** S. 318B(3)(aa) inserted (26.7.2021) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance\) \(Consequential Provision and Modifications\) Order 2021 \(S.I. 2021/886\)](#), arts. 1(2), [4\(2\)](#)
- F5** S. 318B(3)(b) substituted (1.4.2015) by [The Income Tax \(Qualifying Child Care\) Regulations 2015 \(S.I. 2015/346\)](#), regs. 1, [2\(2\)\(a\)](#)
- F6** Words in s. 318B(3)(c) substituted (1.4.2015) by [The Income Tax \(Qualifying Child Care\) Regulations 2015 \(S.I. 2015/346\)](#), regs. 1, [2\(2\)\(b\)](#)

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)