
STATUTORY INSTRUMENTS

2005 No. 770

The Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2005

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

3. In subsection (2)—
 - (a) omit paragraph (e);
 - (b) before paragraph (f) insert—
 - “(ea) by a child care provider approved in accordance with the Tax Credits (Approval of Child Care Providers) Scheme 2005(1), or”.