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STATUTORY INSTRUMENTS

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**2006 No. 882**

**The Income Tax (Exempt Amounts for Childcare Vouchers  
and for Employer Contracted Childcare) Order 2006**

**Amendment of the Income Tax (Earnings and Pensions) Act 2003**

**2.** In the Income Tax (Earnings and Pensions) Act 2003, in section 270A(6)(a) (amount of limited exemption for qualifying childcare vouchers) and in 318A(6) (amount of limited exemption for qualifying employer contracted childcare), for “£50” substitute “£55”.