

2008 No. 1464

INCOME TAX

The Taxation of Benefits under Government Pilot Schemes (Up-Front Childcare Fund) Order 2008

<i>Made</i>	- - - -	<i>9th June 2008</i>
<i>Laid before the House of Commons</i>		<i>9th June 2008</i>
<i>Coming into force</i>	- -	<i>1st July 2008</i>

The Treasury make the following Order in exercise of the powers conferred by section 151(1)(a) and (7)(a) of the Finance Act 1996(a).

Citation and commencement

1. This Order may be cited as the Taxation of Benefits under Government Pilot Schemes (Up-Front Childcare Fund) Order 2008 and shall come into force on 1st July 2008.

Income tax exemption under Part 2 of the Income Tax (Earnings and Pensions) Act 2003

2. The Income Tax Acts shall have effect in relation to any amount of benefit payable by virtue of the Government pilot scheme known as the Up-Front Childcare Fund as if it was exempt from income tax as employment income under Part 2 of the Income Tax (Earnings and Pensions) Act 2003.

	<i>Dave Watts</i>
	<i>Frank Roy</i>
9th June 2008	Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1996 c. 8. There are amendments to section 151 which are not relevant for the purposes of this instrument.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is concerned with benefit payable under the Government pilot scheme known as the Up-Front Childcare Fund. The Order provides that any amount of benefit payable by virtue of that pilot scheme is to be treated as exempt from income tax under Part 2 (employment income: charge to tax) of the Income Tax (Earnings and Pensions) Act 2003.

A full and final Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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