
STATUTORY INSTRUMENTS

2011 No. 775

INCOME TAX

The Income Tax (Qualifying Child Care) Regulations 2011

<i>Made</i>	- - - -	<i>14th March 2011</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>15th March 2011</i>
<i>Coming into force</i>	- -	<i>6th April 2011</i>

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⁽¹⁾, and having regard to the corresponding provisions of regulations under section 12 of the Tax Credits Act 2002⁽²⁾ relating to entitlement to the child care element of working tax credit.

(1) 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).
(2) 2002 c. 21. S.I. 2011/721 contains the corresponding provisions this instrument is seeking to reflect.