

2013 No. 513

INCOME TAX

**The Income Tax (Exempt Amount for Childcare Vouchers and
for Employer Contracted Childcare) Order 2013**

<i>Made</i>	- - - -	<i>6th March 2013</i>
<i>Laid before the House of Commons</i>		<i>7th March 2013</i>
<i>Coming into force</i>	- -	<i>6th April 2013</i>

The Treasury make the following Order in exercise of the powers conferred by sections 270A(11) and 318D(1) of the Income Tax (Earnings and Pensions) Act 2003(a).

Citation, commencement and effect

1.—(1) This Order may be cited as the Income Tax (Exempt Amount for Childcare Vouchers and for Employer Contracted Childcare) Order 2013.

(2) This Order comes into force on 6th April 2013 and has effect for the tax year 2013–14 and subsequent tax years.

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

2.—(1) The Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

(2) In section 270A (limited exemption for qualifying childcare vouchers), in subsection (6ZA)(a)(b) for “£22” substitute “£25”.

(3) In section 318A (childcare: limited exemption for other care), in subsection (6A)(a)(c) for “£22” substitute “£25”.

Stephen Crabb
Robert Goodwill

6th March 2013

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 2003 c. 1. Section 270A(11) was inserted by paragraph 3 of Schedule 13 to the Finance Act 2004 (c. 12: “FA 2004”) and amended by paragraph 2(6) of Schedule 8 to the Finance Act 2011 (c. 11: “FA 2011”). Section 318D(1) was substituted by paragraph 1 of Schedule 13 to FA 2004 and amended by paragraph 6 of Schedule 8 to FA 2011.

(b) Section 270A(6ZA) was inserted by paragraph 2(5) of Schedule 8 to FA 2011.

(c) Section 318A(6A) was inserted by paragraph 4(5) of Schedule 8 to FA 2011.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends sections 270A(6ZA) and 318A(6A) of the Income Tax (Earnings and Pensions) Act 2003 (“ITEPA”).

Section 270A ITEPA provides for a limited tax relief for childcare vouchers and section 318A ITEPA provides for a limited tax relief for directly contracted childcare. The amount of tax relief is determined on the basis of an estimate of an employee’s relevant earnings for the tax year. For additional rate taxpayers the maximum weekly amount which can be subject to tax relief is £22.

This Order amends the maximum weekly amount which can be subject to tax relief with effect from 6th April 2013 to £25.

A Tax Information and Impact Note covering this instrument was published on 11th December 2012 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.

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