
STATUTORY INSTRUMENTS

2019 No. 902

INCOME TAX

The Income Tax (Qualifying Child Care) Regulations 2019

Made - - - - - 29th April 2019
Laid before the House of
Commons - - - - - 1st May 2019
Coming into force 1st June 2019

**THE INCOME TAX (QUALIFYING
CHILD CARE) REGULATIONS 2019**

1. Citation and commencement
2. Amendments of section 318C of the Income Tax (Earnings and Pensions) Act 2003
Signature
Explanatory Note