Status:	This is	the ori	iginal ve	ersion	(as it was	origi	nally made)	. This
item of	legislat	tion is	currentl	v only	available	in its	original for	mat.

## 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**