
STATUTORY INSTRUMENTS

2024 No. 423

**The Income Tax (Indexation of Qualifying
Care Relief Amounts) Order 2024**

Indexation of qualifying care relief amounts for the tax year 2024-25

2. For the tax year 2024-25 and subsequent tax years—
- (a) the amount specified in section 808(2)(1) (the fixed amount) is replaced with “£19,360”;
 - (b) the amount specified in section 811(1A)(2) (the weekly amount for an adult) is replaced with “£485”;
 - (c) the amount specified in section 811(2)(a)(3) (the weekly amount for a child under 11 years old) is replaced with “£405”;
 - (d) the amount specified in section 811(2)(b)(4) (the weekly amount for an older child) is replaced with “£485”.

(1) The amount in section 808(2) was last substituted by section 28(2)(a) of F(No.2)A 2023.
(2) Section 811(1A) was substituted by paragraph 12(2) of Schedule 1 to the Finance (No. 3) Act 2010 (c. 33). The amount specified in section 811(1A) was last substituted by section 28(3)(a) of F(No.2)A 2023.
(3) The amount specified in section 811(2)(a) was last substituted by section 28(3)(b) of F(No.2)A 2023.
(4) The amount specified in section 811(2)(b) was last substituted by section 28(3)(c) of F(No.2)A 2023.