STATUTORY INSTRUMENTS

2018 No. 462

INCOME TAX

The Income Tax (Limited Exemptions for Qualifying Childcare Vouchers and other Childcare) (Relevant Day) Regulations 2018

Made - - - - 29th March 2018

The Treasury, in exercise of the powers conferred on them by sections 270AA(3) and 318AZA(3) of the Income Tax (Earnings and Pensions) Act 2003(**1**), make the following Regulations:

Citation

1. These Regulations may be cited as the Income Tax (Limited Exemptions for Qualifying Childcare Vouchers and other Childcare) (Relevant Day) Regulations 2018.

Relevant day

2. The relevant day for the purposes of sections 270AA(3) and 318AZA(3) of the Income Tax (Earnings and Pensions) Act 2003 is 4th October 2018.

Craig Whittaker
Andrew Stephenson
Two of the Lords Commissioners of Her Majesty's Treasury

29th March 2018

(**1**) 2003 c. 1. Sections 270AA and 318AZA were inserted by sections 63 and 64 of the Childcare Payments Act 2014 (c. 28).