STATUTORY INSTRUMENTS

2015 No. 346

INCOME TAX

The Income Tax (Qualifying Child Care) Regulations 2015

Made - - - -	*23rd February 2015*
Laid before the House of Commons - - - -	*24th February 2015*
Coming into force - -	*1st April 2015*

The Treasury make the following Regulations in exercise of the powers conferred by section 318D(2) of the Income Tax (Earnings and Pensions) Act 2003(**1**), having regard to the corresponding provisions of regulations under section 12 of the Tax Credits Act 2002(**2**) relating to entitlement to the child care element of working tax credit.

Citation and commencement

1. These Regulations may be cited as the Income Tax (Qualifying Child Care) Regulations 2015 and come into force on 1st April 2015.

Amendment of section 318B of the Income Tax (Earnings and Pensions) Act 2003

2.—(1) Section 318B of the Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

(2) In subsection (3)—

(a) for paragraph (b) substitute—

"(b) he is certified as severely sight impaired or blind by a consultant ophthalmologist, or";

(b) in paragraph (c), for "so registered as blind", substitute "certified as severely sight impaired or blind by a consultant ophthalmologist".

(**1**) 2003 c. 1; sections 318 to 318D were substituted for section 318 by paragraph 1 of Schedule 13 to the Finance Act 2004 (c. 12).
(**2**) 2002 c. 21; regulation 4 of S.I. 2014/2924 contains the corresponding provisions this instrument is seeking to reflect.