

SCHEDULE 3 MINOR AND CONSEQUENTIAL AMENDMENTS

Finance Act 2000 (c. 17)

- 24 (1) The Finance Act 2000 is amended as follows.
- (2) In Schedule 14—
- (a) in paragraph 19 (excluded activities)—
- (i) in sub-paragraph (1)(j), at the end there is added “or providing or managing a care home service”; and
- (ii) in sub-paragraph (2), for the words “and residential care homes” there is substituted “, residential care homes and care home services”; and
- (b) in paragraph 25 (interpretation)—
- (i) in sub-paragraph (3), after the word “establishment” there is inserted “(not being an establishment in Scotland)”; and
- (ii) after that sub-paragraph there is inserted—
- “(3A) “Care home service” has the meaning given by section 2(3) of the Regulation of Care (Scotland) Act 2001 (asp 8).”; and
- (iii) in sub-paragraph (4), at the end there is added “or the accommodation which the care home service provides”.
- (3) In Schedule 15—
- (a) in paragraph 26 (excluded activities)—
- (i) in sub-paragraph (1)(j), at the end there is added “or providing or managing a care home service”; and
- (ii) in sub-paragraph (2), for the words “and residential care homes” there is substituted “, residential care homes and care home services”; and
- (b) in paragraph 32 (interpretation)—
- (i) in sub-paragraph (3), after the word “establishment” there is inserted “(not being an establishment in Scotland)”; and
- (ii) after that sub-paragraph there is inserted—
- “(3A) “Care home service” has the meaning given by section 2(3) of the Regulation of Care (Scotland) Act 2001 (asp 8).”; and
- (iii) in sub-paragraph (4), at the end there is added “or the accommodation which the care home service provides”.