



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 7

INCOME CHARGED UNDER THIS ACT: RENT-A-ROOM AND <sup>[F1]</sup>QUALIFYING CARE] RELIEF

### CHAPTER 2

<sup>[F1]</sup>QUALIFYING CARE RELIEF]

*Relief if amount does not exceed limit*

#### <sup>[F1]</sup>812 Full qualifying care relief: introduction

Sections 813 and 814 (which give the full form of qualifying care relief) apply if—

- (a) an individual qualifies for qualifying care relief for a tax year,
- (b) the individual's total qualifying care receipts for the tax year do not exceed the individual's limit for the tax year, and
- (c) sections 822 and 823 do not apply (accounting date for trade not 5 April).]

#### Textual Amendments

**F1** S. 812 substituted (16.12.2010) (with effect in accordance with Sch. 1 para. 36 of the amending Act) by Finance (No. 3) Act 2010 (c. 33), **Sch. 1 para. 13** (with Sch. 1 para. 37)

#### 813 Full <sup>[F2]</sup>qualifying care] relief: trading income

- (1) This section applies if the individual's <sup>[F3]</sup>qualifying care] receipts for the tax year would otherwise be brought into account in calculating the profits of a trade.

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*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Trading and Other Income) Act 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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(2) The profits or losses of the trade for the tax year are treated as nil.

**Textual Amendments**

- F2** Words in s. 813 heading substituted (16.12.2010) (with effect in accordance with Sch. 1 para. 36 of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [Sch. 1 para. 14\(2\)](#) (with [Sch. 1 para. 37](#))
- F3** Words in s. 813(1) substituted (16.12.2010) (with effect in accordance with Sch. 1 para. 36 of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [Sch. 1 para. 14\(1\)](#) (with [Sch. 1 para. 37](#))

**814 Full [<sup>F4</sup>qualifying care] relief: income chargeable under Chapter 8 of Part 5**

- (1) This section applies if the individual's [<sup>F5</sup>qualifying care] receipts for the tax year would otherwise be chargeable to income tax under Chapter 8 of Part 5 (income not otherwise charged).
- (2) For each arrangement from which those receipts arise, the amount of—
- (a) those receipts arising in the tax year from the arrangement, less
  - (b) any expenses associated with them,
- is treated as nil.

**Textual Amendments**

- F4** Words in s. 814 heading substituted (16.12.2010) (with effect in accordance with Sch. 1 para. 36 of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [Sch. 1 para. 15\(2\)](#) (with [Sch. 1 para. 37](#))
- F5** Words in s. 814(1) substituted (16.12.2010) (with effect in accordance with Sch. 1 para. 36 of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), [Sch. 1 para. 15\(1\)](#) (with [Sch. 1 para. 37](#))

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7A-7D inserted by [2022 c. 3 Sch. 1 para. 3](#)
- s. 24A and cross-heading inserted by [2024 c. 3 Sch. 10 para. 2](#)
- s. 25B inserted by [2024 c. 3 Sch. 10 para. 11](#)
- s. 25C inserted by [2024 c. 3 Sch. 10 para. 5](#)
- s. 31E(4) inserted by [2022 c. 3 Sch. 1 para. 7\(3\)](#)
- s. 649(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 11\(2\)](#)
- s. 679(3A) inserted by [2023 c. 30 Sch. 2 para. 11\(5\)\(b\)](#)
- s. 679A(3A) inserted by [2023 c. 30 Sch. 2 para. 11\(6\)\(b\)](#)
- s. 680(1A) inserted by [2023 c. 30 Sch. 2 para. 11\(7\)\(a\)](#)