
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Cross Heading: Consequential amendments. (See end of Document for details)

SCHEDULES

SCHEDULE 1

SHARED LIVES CARE

Consequential amendments

- 30 ITTOIA 2005 is amended as follows.
- 31 In section 1(5) (overview of Act), for “foster-care” substitute “qualifying care”.
- 32 (1) In section 23 (rent-a-room and foster-care relief)—
- (a) in subsection (3), for “foster-care” substitute “qualifying care”, and
 - (b) in subsection (4), for “foster care” substitute “qualifying care”.
- (2) Accordingly—
- (a) in the heading of that section, for “**foster-care**” substitute “**qualifying care**”, and
 - (b) in the heading immediately preceding that section, for “*foster-care*” substitute “*qualifying care*”.
- 33 In section 688(2)(b) (income charged), for “foster care” substitute “qualifying care”.
- 34 In the heading of Part 7, for “FOSTER-CARE” substitute “QUALIFYING CARE”.
- 35 In the table in Part 2 of Schedule 4 (index of expressions defined in this Act etc)—
- (a) omit the entries for “foster-care receipts” and “foster-care relief”,
 - (b) after the entry for “provides foster care” insert—
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- “provides qualifying care (in Chapter 2 of Part 7) section 805A
provides shared lives care (in Chapter 2 of Part section 806A”,
7)
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- (c) after the entry for “purchased life annuity” insert—
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- “qualifying care receipts (in Chapter 2 of Part 7) section 805
qualifying care relief (in Chapter 2 of Part 7) section 803(1)”,
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- (d) after the entry for “residence” insert—
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- “residence (in Chapter 2 of Part 7) section 806B”,
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- and
- (e) in the entry for “total foster-care receipts”, for “foster-care” substitute “qualifying care”.

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