
Changes to legislation: There are currently no known outstanding effects for the Children and Families Act 2014, Cross Heading: Income Tax (Trading and Other Income) Act 2005 (c. 5). (See end of Document for details)

SCHEDULES

SCHEDULE 2

CHILD ARRANGEMENTS ORDERS: AMENDMENTS

PART 2

AMENDMENTS IN OTHER LEGISLATION

Income Tax (Trading and Other Income) Act 2005 (c. 5)

67 The Income Tax (Trading and Other Income) Act 2005 is amended as follows.

Commencement Information

II Sch. 2 para. 67 in force at 22.4.2014 by S.I. 2014/889, art. 4(f) (with transitional provisions in S.I. 2014/1042, arts. 3, 4, 6-10)

- 68 (1) Section 744 (payments to adopters, etc: England and Wales) is amended as follows.
- (2) In subsection (1)(g) (no income tax on payments under section 17 of the Children Act 1989 made to a person as a result of a residence order being in force in the person's favour) for “in whose favour a residence order with respect to a child is in force” substitute “ named in a child arrangements order as a person with whom a child is to live ”.
- (3) In subsection (1)(h) (no income tax on payments under paragraph 15 of Schedule 1 to the 1989 Act made to person with whom child is living, or is to live, as a result of a residence order) for “in whose favour residence order is in force” substitute “ with whom child is living, or is to live, as a result of a child arrangements order ”.
- (4) In subsection (1)(i) (no income tax on other payments under maintenance agreements or under orders under Schedule 1 to the 1989 Act) for “in whose favour a residence order with respect to the child is in force” substitute “ named in a child arrangements order as a person with whom the child is to live ”.
- (5) For subsection (2)(c) (payment not exempt from tax if made to a person in whose favour a residence order is in force where that order is also in favour of an excluded relative) substitute—
- “(c) it is made to a person (“P”) named in a child arrangements order as a person with whom the child is to live and an excluded relative who lives in the same household as P is also named in that order as a person with whom the child is to live.”
- (6) In subsection (3) (interpretation) for ““residence” substitute ““child arrangements”.

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Commencement Information

I2 Sch. 2 para. 68 in force at 22.4.2014 by S.I. 2014/889, art. 4(f) (with transitional provisions in S.I. 2014/1042, arts. 3, 4, 6-10)

69 In section 806(5) (persons who are not foster carers for purposes of Chapter 2 of Part 7) after paragraph (b) insert—

“(ba) where the child is in care and there was a child arrangements order in force with respect to the child immediately before the care order was made, a person named in the child arrangements order as a person with whom the child was to live,

(bb) (in Scotland) where the child is in care and there was a child arrangements order in force with respect to the child immediately before the child was placed in care, a person named in the child arrangements order as a person with whom the child was to live, spend time or otherwise have contact.”.

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Commencement Information

I3 Sch. 2 para. 69 in force at 22.4.2014 by S.I. 2014/889, art. 4(f) (with transitional provisions in S.I. 2014/1042, arts. 3, 4, 6-10)

Changes to legislation:

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