

SCHEDULE 1

MODIFICATIONS: GENERAL

PART 1

Modification of Acts

Income Tax (Trading and Other Income) Act 2005

10. In section 806 of the Income Tax (Trading and Other Income) Act 2005⁽¹⁾ (meaning of providing foster care)—

(a) for subsection (2) substitute—

“(2) An individual is a foster carer if the child is placed with the individual by virtue of a compulsory supervision order or interim compulsory supervision order, or under any of the following enactments, unless the individual is excluded by subsection (5).”;

(b) in subsection (3), omit paragraph (c);

(c) for subsection (4), substitute—

“(4) An individual is also a foster carer if the individual is approved as a foster carer by a local authority or a voluntary organisation in accordance with regulations under section 5 of the Social Work (Scotland) Act 1968, and the child in respect of whom the accommodation is provided—

(a) is being looked after by a local authority within the meaning of section 17(6) of the Children (Scotland) Act 1995, or

(b) is subject to an order or warrant made by the children’s hearing or sheriff under the Children’s Hearings (Scotland) Act 2011,

unless the individual is excluded by subsection (5).”;

(d) after subsection (5) insert—

“(6) In this section—

“compulsory supervision order” has the meaning given by section 83 of the Children’s Hearings (Scotland) Act 2011; and

“interim compulsory supervision order” has the meaning given by section 86 of that Act.”.

⁽¹⁾ 2005 c.5.