

## SCHEDULE 2

Establishment of Social Care and Social Work Improvement Scotland and Healthcare Improvement Scotland and dissolution of the Scottish Commission for the Regulation of Care: modification of enactments

### PART 1

#### Primary legislation

##### *Income Tax (Earnings and Pensions) Act 2003*

6. In the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup>—
- (a) in section 318(5)(b) (exemption for employer-provided childcare: registration requirements) for “Part 1 or 2 of the Regulation of Care (Scotland) Act 2001” substitute “Part 5 of the Public Services Reform (Scotland) Act 2010”;
  - (b) in section 318C(4) (childcare: meaning of “qualifying child care”)—
    - (i) in paragraph (a)(i) for “within the meaning of section 2 of the Regulation of Care (Scotland) Act 2001” substitute “as defined by paragraphs 12 and 13 respectively of schedule 12 to the Public Services Reform (Scotland) Act 2010”;
    - (ii) in paragraph (a)(ii) for “Part 1” substitute “Chapter 3 of Part 5”;
    - (iii) in paragraph (b)(i) for “within the meaning of section 2 of the Regulation of Care (Scotland) Act 2001” substitute “as defined by paragraphs 12 and 13 respectively of schedule 12 to the Public Services Reform (Scotland) Act 2010”;
    - (iv) in paragraph (b)(ii) for “Part 2” substitute “Chapter 4 of Part 5”.

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(1) 2003 c.1. Sections 318 and 318C were relevantly amended by the Finance Act 2004 (c.12), Schedule 13, paragraph 1 and section 318C was relevantly amended by S.I. 2009/2888 and 2011/775.