

## SCHEDULE

### Amendments in consequence of provisions of the Care Act 2014 and the Children and Families Act 2014

#### **Income Tax Act 2007 (c. 3)**

**88.**—(1) Section 38 of the Income Tax Act 2007 (blind person’s allowance) is amended as follows.

(2) In subsection (2), after “the individual is” insert

“—

(a) registered as a severely sight-impaired adult in a register kept under section 77(1) of the Care Act 2014 (registers kept by local authorities in England), or

(b)”.

(3) In that subsection, omit “England and”.

(4) In subsection (4)—

(a) in paragraph (a), after “section 29 of the National Assistance Act 1948” insert “or as a severely sight-impaired person in a register kept under section 77(1) of the Care Act 2014”, and

(b) in paragraph (b), after “blindness” insert “or of severe sight-impairment”.