
STATUTORY INSTRUMENTS

2018 No. 308

The Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2018

Amendment of section 318C of the Income Tax (Earnings and Pensions) Act 2003

3. For subsection (3)(e) substitute—

“(3) (e) by a person who is employed or engaged under a contract for services to provide care and support by the provider of a domiciliary support service within the meaning of Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016⁽¹⁾.”