
STATUTORY INSTRUMENTS

2018 No. 317

INCOME TAX

The Qualifying Care Relief (Specified Social Care Schemes) (Amendment) Order 2018

<i>Made</i>	- - - -	<i>7th March 2018</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th March 2018</i>
<i>Coming into force</i>	- -	<i>29th March 2018</i>

The Treasury make the following Order in exercise of the powers conferred by section 806A(4) and (5) of the Income Tax (Trading and Other Income) Act 2005⁽¹⁾.

Citation, commencement and effect

1.—(1) This Order may be cited as the Qualifying Care Relief (Specified Social Care Schemes) (Amendment) Order 2018 and comes into force on 29th March 2018.

(2) This Order has effect for the tax year 2017-2018 and subsequent tax years.

Amendments to the Qualifying Care Relief (Specified Social Care Schemes) Order 2011

2.—(1) The Qualifying Care Relief (Specified Social Care Schemes) Order 2011⁽²⁾ is amended as follows.

(2) In article 4—

(a) in paragraph (3), for sub-paragraph (a) substitute—

“(a) in England, a shared lives carer within the meaning given by the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014⁽³⁾,” and

(b) in paragraph (4)—

(i) omit “from L”, and

(ii) at the end insert—

“from—

(a) L, or

⁽¹⁾ 2005 c. 5. Section 806A was inserted by paragraph 7 of Schedule 1 to the Finance (No. 3) Act 2010 (c. 33).

⁽²⁾ S.I. 2011/712, amended by S.I. 2012/794 and S.I. 2014/852.

⁽³⁾ S.I. 2014/2936; “shared lives carer” is defined in regulation 2 of those Regulations.

- (b) subject to paragraph (4A), the relevant social care scheme or the person who carries on the scheme.”.
- (3) After paragraph (4) insert—
 - “(4A) Sub-paragraph (b) of paragraph (4) does not apply if—
 - (a) under the relevant social care scheme, the payment made by the scheme or the person who carries on the scheme is made in a fiduciary or representative capacity in relation to X, or
 - (b) the relevant social care scheme would permit Y to receive any other payment for providing care to X.”.

7th March 2018

Craig Whittaker
David Rutley
Two of the Lords Commissioners of Her
Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Qualifying Care Relief (Specified Care Schemes) Order 2011 ([S.I. 2011/712](#)) (“the 2011 Order”).

This Order has effect for the tax year 2017-2018 and subsequent years, authority for this retrospective effect is provided by section 806A(5) of the Income (Trading and Other Income) Act 2005.

An individual who provides foster care, shared lives care or both is entitled to qualifying care relief from income tax. Section 806A of the Income (Trading and Other Income) Act 2005 sets out the conditions that an individual must meet in order to provide shared lives care. One of these conditions is that the shared lives care is provided under a “specified social care scheme”. The 2011 Order (as amended by [S.I. 2012/791](#)) specifies four types of scheme: adult placement schemes, kinship care schemes, staying put care schemes and parent and child schemes.

Article 2 of this Order amends the 2011 Order in relation to adult placement schemes to update the reference to replacement Regulations in England and permit payment for care provided under a scheme to be made by the scheme or the person carrying on the scheme provided the payments are not made in a fiduciary or representative capacity and the scheme does not permit the carer to receive other payments for providing the care.

A Tax Information and Impact Note covering this instrument was published on 22 November 2017 and is available on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>. It remains an accurate summary of the impacts that apply to this instrument.