

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 (Trading and Other Income) Act 2005

9. In section 726 of the Income Tax (Trading and Other Income) Act 2005⁽¹⁾ (meaning of “care provider”) for subsection (3) substitute—

“(3) A person meets the care registration requirement in relation to care provided in Scotland if the person provides care as, or as part of, a service which is registered under—

- (a) Chapter 3 of Part 5 of the Public Services Reform (Scotland) Act 2010 (asp 8), or
- (b) section 10Q of the National Health Service (Scotland) Act 1978 (c. 29).”

⁽¹⁾ 2005 c.5. There are amendments to section 726 not relevant to this Schedule.