
WELSH STATUTORY INSTRUMENTS

2016 No. 413

**The Social Services and Well-being (Wales) Act
2014 (Consequential Amendments) Regulations 2016**

Income Tax (Trading and Other Income) Act 2005 (c. 5)

225. In section 806 (meaning of providing foster care)—

(a) in subsection (3) after paragraph (a) insert—

“(aa) section 81 of the Social Services and Well-being (Wales) Act 2014 (provision of accommodation for children by local authorities).”;

(b) in subsection (5) after paragraph (e) insert—

“(f) an individual with whom the child is placed under a placement falling within section 81(6)(d) of the Social Services and Well-being (Wales) Act 2014.”