

SCHEDULES

SCHEDULE 1

CHILDREN LOOKED AFTER BY LOCAL AUTHORITIES: SUPPLEMENTARY AND CONSEQUENTIAL PROVISIONS

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

- 18 (1) Section 806 of the Income Tax (Trading and Other Income) Act 2005 (meaning of providing foster care) is amended as follows.
- (2) In subsection (3)(a) for “23(2)(a)” substitute “22C”.
- (3) In subsection (5)—
- (a) after paragraph (c) omit “and”; and
 - (b) after paragraph (d) insert “; and
 - (e) an individual with whom the child is placed under a placement falling within section 22C(6)(d) of the Children Act 1989.”

Commencement Information

- I1** Sch. 1 para. 18 in force at 1.4.2011 for E. by S.I. 2010/2981, art. 4(a)
- I2** Sch. 1 para. 18 in force at 6.4.2016 for W. by S.I. 2016/452, art. 2(b)

Changes to legislation:

There are currently no known outstanding effects for the Children and Young Persons Act 2008,
Cross Heading: Income Tax (Trading and Other Income) Act 2005 (c. 5).