

## 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.”

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#### **Commencement Information**

- 11** Sch. 1 para. 18 in force at 1.4.2011 for E. by S.I. 2010/2981, art. 4(a)
- 12** 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, Paragraph 18.