
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 1

SHARED LIVES CARE

Extension of foster-care relief

- 12 (1) Section 811 (the amount per child) is amended as follows.
- (2) For subsection (1) substitute—
- “(1) An individual's amount per adult or child for a tax year is found by multiplying—
- (a) the number of weeks during the income period for the tax year in which the individual provides qualifying care for the adult or child, by
- (b) the weekly amount for the adult or child.
- (1A) The weekly amount for an adult is £250.”
- (3) In subsection (3), for “subsection (2)” substitute “ subsection (1A) or (2) ”.
- (4) In subsection (4), for “foster care for a child” substitute “ qualifying care for an adult or child ”.
- (5) Accordingly, in the heading, before “**child**” insert “ **adult or** ”.

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