Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 25. (See end of Document for details)

## SCHEDULES

## SCHEDULE 1

## SHARED LIVES CARE

Extension of foster-care relief

In section 824(1)(a) and (2)(b) (capital allowances: introduction), for "foster-care" substitute "qualifying care".

**Changes to legislation:**There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 25.