

*Status: Point in time view as at 22/04/2014.*

*Changes to legislation: There are currently no known outstanding effects for the Children and Families Act 2014, Cross Heading: Income Tax (Trading and Other Income) Act 2005 (c. 5). (See end of Document for details)*

## SCHEDULES

### SCHEDULE 2

#### CHILD ARRANGEMENTS ORDERS: AMENDMENTS

#### PART 2

##### AMENDMENTS IN OTHER LEGISLATION

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

67 The Income Tax (Trading and Other Income) Act 2005 is amended as follows.

#### **Commencement Information**

**II** Sch. 2 para. 67 in force at 22.4.2014 by S.I. 2014/889, art. 4(f) (with transitional provisions in S.I. 2014/1042, arts. 3, 4, 6-10)

- 68 (1) Section 744 (payments to adopters, etc: England and Wales) is amended as follows.
- (2) In subsection (1)(g) (no income tax on payments under section 17 of the Children Act 1989 made to a person as a result of a residence order being in force in the person's favour) for “in whose favour a residence order with respect to a child is in force” substitute “ named in a child arrangements order as a person with whom a child is to live ”.
- (3) In subsection (1)(h) (no income tax on payments under paragraph 15 of Schedule 1 to the 1989 Act made to person with whom child is living, or is to live, as a result of a residence order) for “in whose favour residence order is in force” substitute “ with whom child is living, or is to live, as a result of a child arrangements order ”.
- (4) In subsection (1)(i) (no income tax on other payments under maintenance agreements or under orders under Schedule 1 to the 1989 Act) for “in whose favour a residence order with respect to the child is in force” substitute “ named in a child arrangements order as a person with whom the child is to live ”.
- (5) For subsection (2)(c) (payment not exempt from tax if made to a person in whose favour a residence order is in force where that order is also in favour of an excluded relative) substitute—
- “ (c) it is made to a person (“P”) named in a child arrangements order as a person with whom the child is to live and an excluded relative who lives in the same household as P is also named in that order as a person with whom the child is to live.”
- (6) In subsection (3) (interpretation) for “ “residence” substitute “ “child arrangements”.

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**Commencement Information**

**I2** Sch. 2 para. 68 in force at 22.4.2014 by S.I. 2014/889, art. 4(f) (with transitional provisions in S.I. 2014/1042, arts. 3, 4, 6-10)

69 In section 806(5) (persons who are not foster carers for purposes of Chapter 2 of Part 7) after paragraph (b) insert—

“(ba) where the child is in care and there was a child arrangements order in force with respect to the child immediately before the care order was made, a person named in the child arrangements order as a person with whom the child was to live,

(bb) (in Scotland) where the child is in care and there was a child arrangements order in force with respect to the child immediately before the child was placed in care, a person named in the child arrangements order as a person with whom the child was to live, spend time or otherwise have contact.”.

**Commencement Information**

**I3** Sch. 2 para. 69 in force at 22.4.2014 by S.I. 2014/889, art. 4(f) (with transitional provisions in S.I. 2014/1042, arts. 3, 4, 6-10)

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