
STATUTORY INSTRUMENTS

2005 No. 770

The Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2005

Amendment of section 318C of the Income Tax (Earnings and Pensions) Act 2003

4. In subsection (3) at the end add—

“or

- (e) by a domiciliary care worker under the Domiciliary Care Agencies (Wales) Regulations 2004⁽¹⁾.”