
WELSH STATUTORY INSTRUMENTS

2018 No. 195

**The Regulation and Inspection of Social Care (Wales)
Act 2016 (Consequential Amendments) Regulations 2018**

Coming into force in accordance with article 2

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

26. In section 726 of the Income Tax (Trading and Other Income) Act 2005, for subsection (2A)(1) substitute—

“(2A) A person meets the care registration requirement in relation to care provided in Wales if the person is registered under—

(a) Part 2 of the Care Standards Act 2000, or

(b) Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016 (anaw 2), in respect of the provision of the care.”