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WELSH STATUTORY INSTRUMENTS

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**2019 No. 772**

**The Regulation and Inspection of Social Care (Wales)  
Act 2016 (Consequential Amendments) Regulations 2019**

**Taxation of Chargeable Gains Act 1992 (c. 12)**

7.—(1) Section 225D(1) of the Taxation of Chargeable Gains Act 1992 is amended as follows.

(2) In subsection (1)—

(a) in paragraph (a), omit “and Wales”;

(b) after paragraph (a) insert—

“(aa) in Wales, pursuant to arrangements which constitute or form part of an adult placement service.”.

(3) In subsection (4), for the definition of “adult placement service”(2) substitute—

““adult placement service”—

(a) in relation to Scotland, has the meaning given by paragraph 11 of Schedule 12 to the Public Services Reform (Scotland) Act 2010, and

(b) in relation to Wales, has the meaning given by paragraph 6 of Schedule 1 to the Regulation and Inspection of Social Care (Wales) Act 2016 (anaw 2).”

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(1) Inserted by the Finance (No. 3) Act 2010 (c. 33), Part 1, section 16(3).

(2) The definition of “adult placement service” in relation to Scotland was substituted by the Finance (No. 3) Act 2010 (c. 33) Part 1, section 16(5).