STATUTORY INSTRUMENTS

2018 No. 317

INCOME TAX

The Qualifying Care Relief (Specified Social Care Schemes) (Amendment) Order 2018

Made - - - -	*7th March 2018*
Laid before the House of Commons - - - -	*8th March 2018*
Coming into force - -	*29th March 2018*

The Treasury make the following Order in exercise of the powers conferred by section 806A(4) and (5) of the Income Tax (Trading and Other Income) Act 2005(**1**).

Citation, commencement and effect

1.—(1) This Order may be cited as the Qualifying Care Relief (Specified Social Care Schemes) (Amendment) Order 2018 and comes into force on 29th March 2018.

(2) This Order has effect for the tax year 2017-2018 and subsequent tax years.

Amendments to the Qualifying Care Relief (Specified Social Care Schemes) Order 2011

2.—(1) The Qualifying Care Relief (Specified Social Care Schemes) Order 2011(**2**) is amended as follows.

(2) In article 4—

(a) in paragraph (3), for sub-paragraph (a) substitute—

"(a) in England, a shared lives carer within the meaning given by the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014(**3**),", and

(b) in paragraph (4)—

(i) omit "from L", and

(ii) at the end insert—

"from—

(a) L, or

(**1**) 2005 c. 5. Section 806A was inserted by paragraph 7 of Schedule 1 to the Finance (No. 3) Act 2010 (c. 33).
(**2**) S.I. 2011/712, amended by S.I. 2012/794 and S.I. 2014/852.
(**3**) S.I. 2014/2936; "shared lives carer" is defined in regulation 2 of those Regulations.