STATUTORY INSTRUMENTS

2018 No. 308

INCOME TAX

The Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2018

Made - - - -	*At 11.00 a.m. on 6th March 2018*
Laid before the House of Commons At - -	*3.00 p.m. on 6th March 2018*
Coming into force - -	*3rd April 2018*

The Treasury, in exercise of the powers conferred by section 318D(2) of the Income Tax (Earnings and Pensions) Act 2003(**1**), makes the following Regulations:

Citation and Commencement

1. These Regulations may be cited as the Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2018 and shall come into force on 3rd April 2018.

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

2. Section 318C of the Income Tax (Earnings and Pensions) Act 2003 is amended as follows.

3. For subsection (3)(e) substitute—

"(3) (e) by a person who is employed or engaged under a contract for services to provide care and support by the provider of a domiciliary support service within the meaning of Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016(**2**)."

Rebecca Harris
Craig Whittaker
Two of the Lords Commissioners of Her Majesty's Treasury

At 11.00 a.m. on 6th March 2018

(**1**) 2003 c.1; section 318D was inserted by paragraph 1 of Schedule 13 to the Finance Act 2004 (c. 12).
(**2**) 2016 anaw 2,