
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 1

SHARED LIVES CARE

Extension of foster-care relief

10 For section 809 substitute—

“809 Share of fixed amount: residence used by more than one carer

- (1) This section applies if in a tax year—
 - (a) the residence used to provide the qualifying care from which an individual's qualifying care receipts for the tax year are derived is also used by another individual to provide qualifying care, and
 - (b) the other individual also has qualifying care receipts for the tax year.
- (2) Each individual's share of the fixed amount for the tax year is the fixed amount divided by the total number of individuals who—
 - (a) use the residence in the tax year to provide qualifying care, and
 - (b) have qualifying care receipts for the tax year.”

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There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 10.