
STATUTORY INSTRUMENTS

2010 No. 813

**The Health and Social Care Act 2008
(Consequential Amendments No.2) Order 2010**

Amendment of the Income Tax (Trading and Other Income) Act 2005

16. In section 726 of the Income Tax (Trading and Other Income) Act 2005 (meaning of “care provider”)(1), for subsection (2) substitute—

“(2) A person meets the care registration requirement in relation to care provided in England if the person is registered under Part 2 of the Care Standards Act 2000 or Chapter 2 of Part 1 of the Health and Social Care Act 2008 in respect of the provision of care.

(2A) A person meets the care registration requirement in relation to care provided in Wales if the person is registered under Part 2 of the Care Standards Act 2000 in respect of the provision of care.”.