
Status: This is the original version (as it was originally enacted).

SCHEDULE 3 MINOR AND CONSEQUENTIAL AMENDMENTS

Income and Corporation Taxes Act 1988 (c. 1)

14 In section 155A(6) of the Income and Corporation Taxes Act 1988 (care for children)

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- (a) in paragraph (a), the words “section 1 of the Nurseries and Child-Minders Regulation Act 1948 or” are repealed;
 - (b) the word “or” immediately following that paragraph is repealed;
 - (c) in paragraph (b), the words “section 71 or” are repealed;
 - (d) after paragraph (b), there is inserted—

“, or

- (c) the provision of such care constitutes the provision of a care service (within the meaning of the Registration of Care (Scotland) Act 2001 (asp 8)),”; and
- (e) at the end there is added “or the care service is registered under that Act of 2001.”.