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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 21. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### SHARED LIVES CARE

##### *Extension of foster-care relief*

- 21 In section 820(a) and (b) (periods of account not ending on 5th April), for “foster-care” substitute “qualifying care”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 21.