
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 1

SHARED LIVES CARE

Extension of foster-care relief

7 After section 806 insert—

“806A Meaning of providing shared lives care

- (1) For the purposes of this Chapter shared lives care is provided by an individual if—
 - (a) the individual provides accommodation and care for an adult or child (“X”) who has been placed with the individual, and
 - (b) the conditions in subsection (2) are met.
- (2) The conditions are—
 - (a) the accommodation is in the individual's own home,
 - (b) the accommodation and care are provided on the basis that X will share the individual's home and daily family life during the placement,
 - (c) the placement is made under a specified social care scheme,
 - (d) the individual does not provide the accommodation and care as a foster carer, and
 - (e) the individual is not excluded within the meaning of section 806(5).
- (3) Section 806(5) has effect for the purposes of subsection (2)(e) as if references to the child were to X (whatever X's age).
- (4) “Specified social care scheme” means a social care scheme of a kind specified or described in an order made by the Treasury.
- (5) An order under subsection (4) may make provision having effect in relation to the tax year current on the day on which the order is made.
- (6) In this section—
 - “care” means personal care, including assistance and support;
 - “home” means an individual's only or main residence;
 - “social care scheme” means a scheme, service or arrangement for those who, by reason of age, illness, disability or other vulnerability, are in need of care.

806B Meaning of “residence”

- (1) In this Chapter “residence” means—

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 7. (See end of Document for details)

- (a) a building, or part of a building, occupied or intended to be occupied as a separate residence, or
 - (b) a caravan or houseboat.
- (2) If a building, or part of a building, designed for permanent use as a single residence is temporarily divided into two or more separate residences, it is still treated as a single residence.”

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 7.