
WELSH STATUTORY INSTRUMENTS

2016 No. 413

**The Social Services and Well-being (Wales) Act
2014 (Consequential Amendments) Regulations 2016**

Income Tax (Trading and Other Income) Act 2005 (c. 5)

223. In section 744(1) (payments to adopters, etc: England and Wales)—

(a) after subsection (1)(i) insert—

“(j) payments made to a person under sections 37 to 39 of the Social Services and Well-being (Wales) Act 2014 (meeting care and support needs of children) by reason of that person being named in a child arrangements order as a person with whom a child is to live.”;

(b) in subsection (2) for “or (i)” substitute “, (i) or (j)”.