

These notes refer to the Income Tax (Trading and Other Income) Act 2005 (c.5) which received Royal Assent on 24 March 2005

INCOME TAX (TRADING AND OTHER INCOME) ACT 2005

EXPLANATORY NOTES

BACKGROUND

Consultative Committee

12. The work is also reviewed by a Consultative Committee, representing the accountancy and legal professions and the interests of taxpayers. The membership of the Consultative Committee as at 31 October 2004 was:

Robin Martin CB	Chairman
Graham Aaronson QC	Revenue Bar Association
Adam Broke	Special Committee of Tax Law Consultative Bodies
Derek Brownlow	Institute of Directors
Colin Campbell	Confederation of British Industry
Taha Dharsi	London Chamber of Commerce and Industry
Mary Fraser	Association of Chartered Certified Accountants
Malcolm Gammie QC	The Law Society of England and Wales
Terry Hopes	Institute of Chartered Accountants in England and Wales
Isobel d'Inverno	Law Society of Scotland
Keith Gordon	Chartered Institute of Taxation
Simon McKie	Institute of Chartered Accountants in England and Wales
Cunnie Rankin	Institute of Chartered Accountants of Scotland
Simon Sweetman	Federation of Small Businesses
Wreford Voge	Chartered Institute of Taxation
Professor David Williams	Office of the Social Security Commissioners
Mervyn Woods	Confederation of British Industry