

*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**

### **COMMENTARY ON SECTIONS**

#### **Part 7: Income charged under this Act: rent-a-room and foster-care relief**

##### *Chapter 2: Foster-care relief*

##### *Section 822: Full relief*

3042. This section provides for full relief in “accounting date other than 5 April” cases. It is based on paragraph 15 of Schedule 36 to FA 2003.
3043. It achieves the same effect for these cases as section 812 and section 813 together achieve for other cases.