***Changes to legislation:** There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, SCHEDULE 4. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

Section 885

ABBREVIATIONS AND DEFINED EXPRESSIONS

PART 1

ABBREVIATIONS OF ACTS

[[F1]FA followed by a year	The Finance Act of that year
F(No.2)A followed by a year	The Finance (No.2) Act of that year.**]**
F2	F2
. . .	. . .
F2	F2
. . .	. . .
F2	F2
. . .	. . .
F2	F2
. . .	. . .
TMA 1970	The Taxes Management Act 1970 (c. 9)
F2	F2
. . .	. . .
IHTA 1984	The Inheritance Tax Act 1984 (c. 51)
ICTA	The Income and Corporation Taxes Act 1988 (c. 1)
F2	F2
. . .	. . .
F2	F2
. . .	. . .
F2	F2
. . .	. . .
TCGA 1992	The Taxation of Chargeable Gains Act 1992 (c. 12)
F2	F2
. . .	. . .
F2	F2

. . .	. . .
F2	**F2**
. . .	. . .
VATA 1994	The Value Added Tax Act 1994 (c. 23)
F2	**F2**
. . .	. . .
F2	**F2**
. . .	. . .
F2	**F2**
. . .	. . .
F2	**F2**
. . .	. . .
FISMA 2000	The Financial Services and Markets Act 2000 (c. 8)
F2	**F2**
. . .	. . .
CAA 2001	The Capital Allowances Act 2001 (c. 2)
F2	**F2**
. . .	. . .
F2	**F2**
. . .	. . .
ITEPA 2003	The Income Tax (Earnings and Pensions) Act 2003 (c. 1)
F2	**F2**
. . .	. . .
[[F3]ITA 2007	The Income Tax Act 2007**]**
[[F4]CTA 2009	The Corporation Tax Act 2009**]**
[[F5]CTA 2010	The Corporation Tax Act 2010**]**
[[F6]TIOPA 2010	The Taxation (International and Other Provisions) Act 2010**]**

Textual Amendments

F1 Words in Sch. 4 Pt. 1 inserted (21.7.2009) by Finance Act 2009 (c. 10), **s. 126(3)**

F2 Words in Sch. 4 Pt. 1 omitted (21.7.2009) by Finance Act 2009 (c. 10), **s. 126(4)**

F3 Words in Sch. 4 Pt. 1 inserted (6.4.2007 with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 591** (with transitional provisions and savings in Sch. 2)

F4 Words in Sch. 4 Pt. 1 inserted (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 1 para. 647(2)** (with Sch. 2 Pts. 1, 2)

F5 Words in Sch. 4 Pt. 1 inserted (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 472(2)** (with Sch. 2)

F6 Words in Sch. 4 Pt. 1 inserted (1.4.2010) (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 325** (with Sch. 9 paras. 1-9, 22)

PART 2

INDEX OF EXPRESSIONS DEFINED IN THIS ACT ETC.

[F7abandonment guarantee (in Chapter 16A of Part 2)	section 225N(6)]
absolute interest (for the purposes of Chapter 6 of Part 5)	section 650(1)
F8	F8
. . .	. . .
accounting period	[F9section 1119 of CTA 2010][F10and Chapter 2 of Part 2 of CTA 2009]
acquisition expenditure (in Chapter 9 of Part 2)	section 130(3)
[F11additional rate	section 6(2) of ITA 2007 (as applied by section 989 of that Act)]
adjustment expense (in Chapter 17 of Part 2)	section 228(3)
adjustment expense (in Chapter 7 of Part 3)	section 330(3)
adjustment income (in Chapter 17 of Part 2)	section 228(2)
adjustment income (in Chapter 7 of Part 3)	section 330(2)
the administration period (in Chapter 6 of Part 5)	section 653(1)
the aggregate income of the estate (for the purposes of Chapter 6 of Part 5)	section 664(1)
the amount of premiums paid (in Chapter 9 of Part 4)	section 545(3)
[F12animal (in Chapter 16ZA of Part 2)	section 225ZG]
animal (in Chapter 8 of Part 2)	section 112(1)
animal being added to a herd (in Chapter 8 of Part 2)	section 112(6)
animals in a herd or part of a herd (for the purposes of Chapter 8 of Part 2)	section 112(3) to (5)
assignment (in the application of the Act to Scotland)	[F13section 1008(1) of ITA 2007]
assignment (of part or share in rights under a policy or contract) (in Chapter 9 of Part 4)	section 505(2)

assignment (of whole of rights under a policy or contract) (in Chapter 9 of Part 4)	section 505(2)
assumed income entitlement (for the purposes of Chapter 6 of Part 5)	section 665(2), (3)
authorised unit trust	**[**[F14]section 989 of ITA 2007**]**
averaging claim (in Chapter 16 of Part 2)	section 221(1)
bank arrangement (in Chapter 4 of Part 6)	section 704(4)(a)
the basic amount (in relation to estate income) (in Chapter 6 of Part 5)	section 656(4)
basic rate	**[**[F15]section 6(2) of ITA 2007 (as applied by section 989 of that Act)**]**
basic relieving amount by reference to a taxed receipt (in Chapter 4 of Part 3)	sections 288(4), 289(2), (4)
F16	**F16**
. . . . .	. . . . .
body of persons	**[**[F17]section 989 of ITA 2007**]**
[[F18]bonus share capital (in Chapter 3 of Part 4)	section 414A(1)**]**
building society	**[**[F19]section 989 of ITA 2007**]**
building society arrangement (in Chapter 4 of Part 6)	section 704(5)(a)
calculation event (in Chapter 9 of Part 4)	section 491(4)
capital allowance	**[**[F20]section 989 of ITA 2007**]**
capital cost of patent rights (in Chapter 2 of Part 5)	section 588(4)
capital redemption policy (in Chapter 9 of Part 4)	section 473(2)
capital sums (in Chapter 2 of Part 5)	section 608
capital sums included in the proceeds of sale (in relation to the exchange of property) (in Chapter 2 of Part 5)	section 605(5)
caravan	section 875
[[F21]the cash basis (in Part 2)	**[**[F22]section 24A**]]**
[[F23]the cash basis (in Part 3)	section 271D**]**
certified master version (in Chapter 9 of Part 2)	section 132(3)
certified SAYE savings arrangement (in Chapter 4 of Part 6)	section 703(1)
chargeable event (in Chapter 9 of Part 4)	section 484

[F7chargeable period (in Chapter 16A of Part 2)	section 225E]
F24	F24
. . . . .	. . . . .
charitable trust	[F26 paragraph 1 of Schedule 6 to FA 2010])
F25	
...	
charity	[F27 paragraph 1 of Schedule 6 to FA 2010]
F28	F28
. . . . .	. . . . .
claim	section 878(3)
close company	[F29Chapter 2 of Part 10 of CTA 2010]
commercial letting of furnished holiday accommodation (for purposes of Chapter 6 of Part 3)	sections 323 to 326
company	[F30section 992 of ITA 2007]
company (for all purposes in the Income Tax Acts)	section 863(2)(c)
connected (in the context of "connected person" or one person being "connected" with another)	[F31section 993 of ITA 2007] (see section 878(5) of this Act)
consideration received for disposal of know-how (for purposes of Chapter 14 of Part 2)	section 192(3), (4)
contract of insurance (in Chapter 9 of Part 4)	section 545(1)
[F7contributing participator (in Chapter 16A of Part 2)	section 225R(3)]
control	[F33section 995 of ITA 2007] (see section 878(6) of this Act)
F32	
. . .	
[F34conversion of an interest-bearing corporate security into corporate strips of the security (for the purposes of Chapter 8 of Part 4)	sections 452C and 452D]
[F35corporate strip (for the purposes of Chapter 8 of Part 4)	section 452E]
corporation tax receipt (in Chapter 4 of Part 3)	section 296(1)
coupons (in Chapter 13 of Part 4)	section 571(3)
deeply discounted security (for the purposes of Chapter 8 of Part 4)	sections 430 to 443(1)
[F7the defaulter (in Chapter 16A of Part 2)	section 225R(3)]

[[F7]default payment (in Chapter 16A of Part 2)	section 225R(3)]
deposit rights (in Chapter 11 of Part 4)	section 552
[[F7]designated area (in Chapter 16A of Part 2)	section 225E]
discretionary interest (for the purposes of Chapter 6 of Part 5)	section 650(3)
disposal of a deeply discounted security (in Chapter 8 of Part 4)	section 437(1)
distribution	[[F36]section 989 of ITA 2007]
[[F37]the dividend additional rate	section 8(3) of ITA 2007 (as applied by section 989 of that Act)]
the dividend ordinary rate	[[F38]section 8(1) of ITA 2007 (as applied by section 989 of that Act)]
the dividend trust rate	[[F39]section 9(2) of ITA 2007 (as applied by section 989 of that Act)]
the dividend upper rate	[[F40]section 8(2) of ITA 2007 (as applied by section 989 of that Act)]
dividends (in Chapter 3 of Part 4)	section 382(4)
dividends (in Chapter 4 of Part 4)	section 402(4)
election	section 878(3)
employment income	section 7(2) of ITEPA 2003
[[F21]entering the cash basis (in Chapter 17A of Part 2)	section 240B]
estate (in Chapter 6 of Part 5)	section 649(2)
estate income (in Chapter 6 of Part 5)	section 649(2)
estate in land (in relation to any land in Scotland)	[[F41]section 1008(1) of ITA 2007]
European authorised institution (in Chapter 4 of Part 6)	section 704(6)
European authorised institution arrangement (in Chapter 4 of Part 6)	section 704(6)
excess event (in Chapter 9 of Part 4)	section 491(4)
excluded indexed security (in Chapter 8 of Part 4)	section 433(1)
the exemption condition (in Chapter 6 of Part 6)	section 713(3)
farmers (in Chapter 8 of Part 2)	section 111(3)
farming	[[F42]section 996 of ITA 2007]
[[F12]farming trade (in Chapter 16ZA of Part 2)	section 225ZG]

film (in Chapter 9 of Part 2)	section 131
final insurance year (in Chapter 9 of Part 4)	section 499(4), (5)
the final tax year (in Chapter 6 of Part 5)	section 653(3)
firm	sections 847(1) and 863
firm (for all purposes in the Income Tax Acts)	section 863(2)(a)
for accounting purposes	**[**[F43]section 997 of ITA 2007**]**
foreign capital redemption policy (in Chapter 9 of Part 4)	section 476(3)
foreign estate (in Chapter 6 of Part 5)	section 651(1)
foreign holdings (in Chapter 13 of Part 4)	section 571(1)
foreign institution (in Chapter 9 of Part 4)	section 468(5)
foreign policy of life insurance (in Chapter 9 of Part 4)	section 476(3)
forestry	**[**[F44]section 996(3) of ITA 2007**]**
F45	**F45**
. . .	. . .
F45	**F45**
. . .	. . .
FOTRA security (in Chapter 6 of Part 6)	section 713(2)
friendly society (in Chapter 9 of Part 4)	section 545(1)
F46	**F46**
. . .	. . .
generally accepted accounting practice	**[**[F47]section 997 of ITA 2007**]**
generating income from land (in Chapter 3 of Part 3)	sections 266 and 267
gilt-edged security	section 153(1)
grossing up	**[**[F48]section 998 of ITA 2007**]**
group life policy (in Chapter 9 of Part 4)	section 480(2)
[[F7]the guarantor (in Chapter 16A of Part 2)	section 225N(6)**]**
herd (in Chapter 8 of Part 2)	section 112(1)
herd basis election (in Chapter 8 of Part 2)	section 111(1)
herd basis rules (in Chapter 8 of Part 2)	section 111(2)
higher rate	**[**[F49]section 6(2) of ITA 2007 (as applied by section 989 of that Act)**]**
houseboat	section 878(1)
[[F23]in accordance with GAAP (in Part 3)	section 271B**]**

income	section 878(1)
income arising under a settlement (in Chapter 5 of Part 5)	section 648
income arising under the settlement (in relation to a settlor) (in Chapter 5 of Part 5)	section 644(3)(b)
income period (in Chapter 2 of Part 7)	section 805(2) and (3)
individual's limit (in Chapter 1 of Part 7)	section 789
individual's limit (in Chapter 2 of Part 7)	section 808
[[F50]individual's property allowance (in Chapter 2 of Part 6A	section 783BD**]**
[[F50]individual's trading allowance (in Chapter 1 of Part 6A)	section 783AD**]**
F51	**F51**
. . . . .	. . . . .
institutional arrangement (in Chapter 4 of Part 6)	section 704(3)
insurance company (in Chapter 9 of Part 4)	section 545(1)
insurance year (in Chapter 9 of Part 4)	section 499(1), (3), (5)
F52	**F52**
. . . . .	. . . . .
[[F53]interest	section 564M of ITA 2007**]**
interest (in Chapter 4 of Part 6)	section 702(4)
international accounting standards	**[**[F54]section 997 of ITA 2007**]**
[[F55]interest-bearing corporate security (for the purposes of Chapter 8 of Part 4)	section 452B**]**
investment plan regulations (in Chapter 3 of Part 6)	section 694(2)
F56	**F56**
. . . . .	. . . . .
keeping a production herd (in Chapter 8 of Part 2)	section 111(4)
know-how (in Chapter 14 of Part 2)	section 192(1), (2)
know-how (in Chapter 2 of Part 5)	section 583(4), (5)
lease (in Part 3)	section 364(1)
letting (in Chapter 1 of Part 7)	section 802
life annuity (in Chapter 9 of Part 4)	section 473(2)
limited interest (for the purposes of Chapter 6 of Part 5)	section 650(2)

linked savings arrangement (in Chapter 4 of Part 6)	section 703(2)
local authority	[[F57]section 999 of ITA 2007]
F58	F58
. . . . .	. . . . .
market gardening	[[F59]section 996(5) of ITA 2007]
market value (in Chapter 8 of Part 4)	section 460(3)
market value (in Chapter 9 of Part 4)	section 545(1)
mature (in relation to female animals) (for the purposes of Chapter 8 of Part 2)	section 113(5)
members of a company (for all purposes in the Tax Acts)	section 863(2)(d)
members of a firm (for all purposes in the Income Tax Acts)	section 863(2)(b)
mineral lease or agreement (in Chapter 8 of Part 3)	section 341(1)
mineral royalties (in Chapter 8 of Part 3)	sections 341(2), 342, 343
[[F50]miscellaneous income (in Chapter 1 of Part 6A)	section 783AB]
mortgage (in the application of the Act to Scotland)	section 879(1)
national savings arrangement (in Chapter 4 of Part 6)	section 704(2)
non-charitable trust (in Chapter 9 of Part 4)	section 545(1)
non-trade business (in Chapter 3 of Part 5)	section 609(1)
non-UK resident (and references to a non-UK resident or a non-UK resident person)	[[F60]section 989 of ITA 2007]
normal self-assessment filing date	[[F61]section 989 of ITA 2007]
notice	[[F62]section 989 of ITA 2007]
[[F7]oil (in Chapter 16A of Part 2)	section 225E]
oil and gas exploration and appraisal	[[F63]section 1003 of ITA 2007]
[[F7]oil extraction activities (in Chapter 16A of Part 2)	section 225A]
[[F7]oil field (in Chapter 16A of Part 2)	section 225E]
[[F7]oil rights (in Chapter 16A of Part 2)	section 225B]
option (in Chapter 12 of Part 4)	section 558(2)
ordinary share capital	[[F64]section 989 of ITA 2007]

original master version (in Chapter 9 of Part 2)	section 132(1), (2)
[[F7]OTA 1975 (in Chapter 16A of Part 2)	section 225E**]**
F65	**F65**
. . .	. . .
F66	**F66**
. . .	. . .
overseas life assurance business (in Chapter 9 of Part 4)	section 476(3)
[[F67]the overseas part	section 989 of ITA 2007**]**
overseas property business	Chapter 2 of Part 3
overseas property income (in Chapter 11 of Part 3)	section 358
part surrender or assignment event (in Chapter 9 of Part 4)	section 491(4)
[[F7]participator (in Chapter 16A of Part 2)	section 225E**]**
patent rights (in Chapter 2 of Part 5)	section 587(4)
period of account	**[**[F68]section 989 of ITA 2007**]**
permanent establishment	**[**[F69]**[**[F70]Chapter 2 of Part 24 of CTA 2010**]** (as applied by section 989 of ITA 2007)**]**
F71	**F71**
. . .	. . .
person creating trusts (for the purposes of Chapter 9 of Part 4)	section 465(6)
personal portfolio bond (in Chapter 9 of Part 4)	sections 516, 517
personal portfolio bond event (in Chapter 9 of Part 4)	section 491(4)
personal representatives	**[**[F72]section 989 of ITA 2007**]**
plan managers (in Chapter 3 of Part 6)	section 696(2)
policy (in Chapter 9 of Part 4)	section 545(1)
post-cessation receipt (in Part 2)	sections 246 and 247
post-cessation receipt (in Chapter 10 of Part 3)	sections 353 and 354
preliminary expenditure (in Chapter 9 of Part 2)	section 130(6)
premises (in Part 3)	section 364(2)
premium (in Chapter 4 of Part 3)	section 307(1), (3)
premium (in Chapter 9 of Part 4)	section 545(2)

the price (in relation to the exchange of know-how) (in Chapter 14 of Part 2)	section 192(6)
the price (in relation to the exchange of property) (in Chapter 2 of Part 5)	section 605(4)
proceeds of sale (in relation to the exchange of know-how) (in Chapter 14 of Part 2)	section 192(6)
proceeds of sale (in relation to the exchange of property) (in Chapter 2 of Part 5)	section 605(4)
production expenditure (in Chapter 9 of Part 2)	section 130(2)
production herd (in Chapter 8 of Part 2)	section 112(1), (2)
production herd (of the same class) (for the purposes of Chapter 8 of Part 2)	section 113(2)
profits from a trade, profession or vocation (for the purposes of Chapter 16 of Part 2)	section 221(4), (5)
profits or gains	**[**[F73]section 989 of ITA 2007**]**
any prohibitive rule (in Chapter 9 of Part 2)	section 130(7)
property business	section 263(6)
property comprised in a settlement (in relation to a settlor) (in Chapter 5 of Part 5)	section 644(3)(a)
property or rights held on trust or on trusts (in the application of the Act to Scotland)	**[**[F74]section 1008(2) of ITA 2007**]**
provider (in relation to a bank arrangement) (in Chapter 4 of Part 6)	section 704(4)(b)
provider (in relation to a building society arrangement) (in Chapter 4 of Part 6)	section 704(5)(b)
provider (in relation to a European authorised institution arrangement) (in Chapter 4 of Part 6)	section 704(6)
provides foster care (and related expressions) (in Chapter 2 of Part 7)	section 806
[[F75]provides qualifying care (in Chapter 2 of Part 7)	section 805A**]**
[[F75]provides shared lives care (in Chapter 2 of Part 7)	section 806A**]**
public body (in Chapter 2 of Part 5)	section 603(2)
purchased life annuity (in Chapter 7 of Part 4)	section 423
[[F76]qualifying care receipts (in Chapter 2 of Part 7)	section 805**]**

[F76qualifying care relief (in Chapter 2 of Part 7)	section 803(1)]
qualifying distribution	[F77section 989 of ITA 2007]
qualifying policy	[F78section 989 of ITA 2007]
qualifying trade, profession or vocation (in Chapter 16 of Part 2)	section 221(2)
F79	F79
. . . . .	. . . . .
receipt period (of a receipt) (for the purposes of Chapter 4 of Part 3)	sections 288(6), 296(3)
receipts and expenses (in the context of the calculation of the profits of a trade, profession or vocation or of a property business) (in the Income Tax Acts)	section 27 (including as applied by section 272)
recognised futures exchange	section 558(3)
recognised stock exchange	[F80section 1005 of ITA 2007]
reduction under section 288 by reference to a taxed receipt (in Chapter 4 of Part 3)	section 290(6)
reduction under section 37(2) or (3) of ICTA by reference to an amount chargeable on the superior interest (in Chapter 4 of Part 3)	section 297(2)
registered pension scheme	[F81section 150(2) of FA 2004 (as applied by section 989 of ITA 2007)]
related (in relation to a policy) (in Chapter 9 of Part 4)	section 491(6)
related transactions (in Chapter 12 of Part 4)	section 566
relevant allowance (in Chapter 1 of Part 7)	section 802
relevant balancing charge (in Chapter 1 of Part 7)	section 802
relevant foreign income	section 830
[F50relevant income (in Chapter 1 of Part 6A)	section 783AC]
[F7the relevant participator (in Chapter 16A of Part 2)	section 225N(6)]
relevant period (in Chapter 9 of Part 2)	section 133
the relevant profits (in Chapter 16 of Part 2)	section 221(1), (4), (5)
[F50relevant property business (in Chapter 2 of Part 6A)	section 783BA]
[F50relevant property income (in Chapter 2 of Part 6A)	section 783BC]

relevant telecommunication right (in Chapter 10 of Part 2)	section 146
[[F50]relevant trade (in Chapter 1 of Part 6A)	section 783AA**]**
[[F50]relievable receipts (in Chapter 2 of Part 6A)	section 783BB**]**
rent receivable for a UK electric-line wayleave (in Chapter 9 of Part 3)	section 345
rent receivable in connection with a UK section 12(4) concern (in Chapter 8 of Part 3)	section 336
rent (in Chapter 8 of Part 3)	section 336(3)
rent (in Chapter 9 of Part 3)	section 345(3)
rent-a-room receipts (in Chapter 1 of Part 7)	section 786
rent-a-room relief (in Chapter 1 of Part 7)	section 784
residence (in Chapter 1 of Part 7)	section 787
[[F82]residence (in Chapter 2 of Part 7)	section 806B**]**
the residuary income of the estate (for the purposes of Chapter 6 of Part 5)	section 666(1)
retail prices index	**[**[F83]section 989 of ITA 2007**]**
return from one or more disposals (in Chapter 12 of Part 4)	section 561(1)
reversion (in the application of Chapter 4 of Part 3 to Scotland)	section 307(3)
[[F7]ring fence income (in Chapter 16A of Part 2)	section 225C**]**
[[F7]ring fence trade (in Chapter 16A of Part 2)	section 225D**]**
sale of an animal (for the purposes of Chapter 8 of Part 2)	section 113(3)
sale of know-how (for purposes of Chapter 14 of Part 2)	sections 192(5)
sale of property (in Chapter 2 of Part 5)	sections 605(1), 606(1)
sale or transfer of trading stock (in Chapter 12 of Part 2)	section 174(3)
sale proceeds of an animal (for the purposes of Chapter 8 of Part 2)	section 113(4)
[[F84]Scottish additional rate	section 6A of ITA 2007 (as applied by section 989 of that Act
Scottish basic rate	section 6A of ITA 2007 (as applied by section 989 of that Act

Scottish higher rate	section 6A of ITA 2007 (as applied by section 989 of that Act
Scottish taxpayer	section 989 of ITA 2007**]**
F85	**F85**
. . .	. . .
F86	**F86**
. . .	. . .
settlement (in Chapter 5 of Part 5)	section 620
settlor (in Chapter 5 of Part 5)	section 620(1)
settlor (for the purposes of Chapter 9 of Part 4)	section 465(6)
share (in Chapter 8 of Part 4)	section 460(1)
share of residuary income of estate (for the purposes of Chapter 6 of Part 5)	section 667
short-term lease (in Chapter 4 of Part 3)	section 276(6)
[[F67]split year	section 989 of ITA 2007**]**
[[F87]starting rate for savings	section 7 of ITA 2007 (as applied by section 989 of that Act)
starting rate limit for savings	section 12 of ITA 2007 (as applied by section 989 of that Act)**]**
statutory insolvency arrangement (in Part 2)	section 259
[[F88]stepchild	**[**[F89]section 246 of the Civil Partnership Act 2004 (as applied by section 989 of ITA 2007)**]]**
stock dividend income (in Chapter 5 of Part 4)	section 409(2)
strip (in Chapter 8 of Part 4)	section 444
substantial part of a herd (for purposes of Chapter 8 of Part 2)	section 113(6)
surrender (in the application of the Act to Scotland)	**[**[F90]section 1008(1) of ITA 2007**]**
tax advantage (in Chapter 8 of Part 4)	section 460(2)
tax year	**[**[F91]section 4(2) of ITA 2007 (as applied by section 989 of that Act)**]**
the tax year 2005-06 etc.	**[**[F92]section 4(4) of ITA 2007 (as applied by section 989 of that Act)**]**
taxed lease (in Chapter 4 of Part 3)	section 287(4)
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taxpayer (in Chapter 16 of Part 2)	section 221(1)

[F12the farmer (in Chapter 16ZA of Part 2)	section 225ZG]
[F12total compensation profit (in Chapter 16ZA of Part 2	section 225ZB]
total income	[F93section 23 of ITA 2007 (as applied by section 989 of that Act)]
total [F94qualifying care] receipts (in Chapter 2 of Part 7)	section 807
total rent-a-room amount (in Chapter 1 of Part 7)	section 788
trade	[F95section 989 of ITA 2007]
[F96trading stock (in relation to a trade) (in Chapter 11A of Part 2)	section 172A]
trading stock (in relation to a trade) (in Chapter 12 of Part 2)	section 174
transfer of work in progress (in Chapter 12 of Part 2)	section 183(2)
[F97trust rate	section 9(1) of ITA 2007 (as applied by section 989 of that Act)]
trusts an individual created (for the purposes of Chapter 9 of Part 4)	section 465(6)
UK estate (in Chapter 6 of Part 5)	section 651(1)
[F67the UK part	section 989 of ITA 2007]
UK property business	Chapter 2 of Part 3
UK resident (and references to a UK resident or a UK resident person)	[F98section 989 of ITA 2007]
Ulster Savings Certificates	section 693(7)
unit holder	[F99section 989 of ITA 2007]
unit trust scheme	[F100section 1007 of ITA 2007]
United Kingdom	[F101section 1013 of ITA 2007]
unreduced amount (of a taxed receipt) (in Chapter 4 of Part 3)	sections 290(2) to (4), 296(4) to (6)
unused amount (of a taxed receipt) (for the purposes of Chapter 4 of Part 3)	section 290(1), (5)
venture capital trust	[F102section 989 of ITA 2007]
within the charge to tax	[F103section 1009 of ITA 2007]
woodlands	[F104section 996(4) of ITA 2007]
work in progress (in Chapter 12 of Part 2)	section 183(1)

Textual Amendments

F7 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 191** (with Sch. 9 paras. 1-9, 22)

F8 Words in Sch. 4 Pt. 2 omitted (6.4.2024 for the tax year 2024-25 and subsequent tax years) by virtue of Finance Act 2022 (c. 3), **Sch. 1 paras. 29(a)**, 61(1)

F9 Words in Sch. 4 Pt. 2 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 472(3)(a)** (with Sch. 2)

F10 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), **Sch. 1 para. 647(3)(a)(ii)** (with Sch. 2 Pts. 1, 2)

F11 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 2 para. 23(2)**

F12 Words in Sch. 4 Pt. 2 inserted (1.3.2012) by The Enactment of Extra-Statutory Concessions Order 2012 (S.I. 2012/266), arts. 1, **8** (with art. 9)

F13 Sch. 4 Pt. 2 Table: words in entry relating to "assignment (in the application of the Act to Scotland)" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(2)** (with transitional provisions and savings in Sch. 2)

F14 Sch. 4 Pt. 2 Table: words in entry relating to "authorised unit trust" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(3)** (with transitional provisions and savings in Sch. 2)

F15 Sch. 4 Pt. 2 Table: words in entry relating to "basic rate" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(4)** (with transitional provisions and savings in Sch. 2)

F16 Sch. 4 Pt. 2 Table: entry relating to "the Board of Inland Revenue" repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 52, 53(1), Sch. 4 para. 134(2), **Sch. 5**

F17 Sch. 4 Pt. 2 Table: words in entry relating to "body of persons" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(5)** (with transitional provisions and savings in Sch. 2)

F18 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 472(3)(d)** (with Sch. 2)

F19 Sch. 4 Pt. 2 Table: words in entry relating to "building society" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(6)** (with transitional provisions and savings in Sch. 2)

F20 Sch. 4 Pt. 2 Table: words in entry relating to "capital allowance" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(7)** (with transitional provisions and savings in Sch. 2)

F21 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with Sch. 4 para. 56 57 of the amending Act) by Finance Act 2013 (c. 29), **Sch. 4 para. 53**

F22 Words in Sch. 4 Pt. 2 substituted (6.4.2024 for the tax year 2024-25 and subsequent tax years) by Finance Act 2024 (c. 3), **Sch. 10 paras. 35**, 47 (with Sch. 10 paras. 48-50)

F23 Words in Sch. 4 Pt. 2 inserted (16.11.2017) (with effect in accordance with Sch. 2 para. 64 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 2 para. 41**

F24 Sch. 4 Pt. 2 Table: entry relating to "chargeable period" repealed (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1031, 1034, Sch. 1 para. 592(8), **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

F25 Words in Sch. 4 Pt. 2 omitted (with effect in accordance with art. 15 of the commencing S.I.) by virtue of Finance Act 2010 (c. 13), **Sch. 6 paras. 21(5)(a)(i)**, 34(2); S.I. 2012/736, art. 15

F26 Words in Sch. 4 Pt. 2 substituted (with effect in accordance with art. 15 of the commencing S.I.) by Finance Act 2010 (c. 13), **Sch. 6 paras. 21(5)(a)(ii)**, 34(2); S.I. 2012/736, art. 15

F27 Words in Sch. 4 Pt. 2 substituted (with effect in accordance with art. 15 of the commencing S.I.) by Finance Act 2010 (c. 13), **Sch. 6 paras. 21(5)(b)**, 34(2); S.I. 2012/736, art. 15

F28 Sch. 4 Pt. 2 Table: entry relating to "child" repealed (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1031, 1034, Sch. 1 para. 592(10), **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

F29 Words in Sch. 4 Pt. 2 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 472(3)(b)** (with Sch. 2)

F30 Sch. 4 Pt. 2 Table: words in entry relating to "company" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(11)** (with transitional provisions and savings in Sch. 2)

F31 Sch. 4 Pt. 2 Table: words in entry relating to "connected" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(12)** (with transitional provisions and savings in Sch. 2)

F32 Sch. 4 Pt. 2 Table: words in entry relating to "control" repealed (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1031, 1034, Sch. 1 para. 592(13)(a), **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

F33 Sch. 4 Pt. 2 Table: words in entry relating to "control" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(13)(b)** (with transitional provisions and savings in Sch. 2)

F34 Sch. 4 Pt. 2 Table: entry relating to ss. 452C and 452D inserted (retrospectively) by Finance (No. 2) Act 2005 (c. 22), s. 39, **Sch. 7 para. 25(9)(10)**

F35 Sch. 4 Pt. 2 Table:.entry relating to s. 452E inserted (retrospectively) by Finance (No. 2) Act 2005 (c. 22), s. 39, **Sch. 7 para. 25(9)(10)**

F36 Sch. 4 Pt. 2 Table: words in entry relating to "distribution" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(14)** (with transitional provisions and savings in Sch. 2)

F37 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by Finance Act 2009 (c. 10), **Sch. 2 para. 23(3)**

F38 Sch. 4 Pt. 2 Table: words in entry relating to "the dividend ordinary rate" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(15)** (with transitional provisions and savings in Sch. 2)

F39 Sch. 4 Pt. 2 Table: words in entry relating to "the dividend trust rate" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(16)** (with transitional provisions and savings in Sch. 2)

F40 Sch. 4 Pt. 2 Table: words in entry relating to "the dividend upper rate" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(17)** (with transitional provisions and savings in Sch. 2)

F41 Sch. 4 Pt. 2 Table: words in entry relating to "estate in land (in relation to any land in Scotland)" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(18)** (with transitional provisions and savings in Sch. 2)

F42 Sch. 4 Pt. 2 Table: words in entry relating to "farming" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(19)** (with transitional provisions and savings in Sch. 2)

F43 Sch. 4 Pt. 2 Table: words in entry relating to "for accounting purposes" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(20)** (with transitional provisions and savings in Sch. 2)

F44 Sch. 4 Pt. 2 Table: words in entry relating to "forestry" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(21)** (with transitional provisions and savings in Sch. 2)

F45 Sch. 4 Pt. 2 entries omitted (with effect in accordance with Sch. 1 para. 36 of the amending Act) by virtue of Finance (No. 3) Act 2010 (c. 33), **Sch. 1 para. 35(a)** (with Sch. 1 para. 37)

F46 Words in Sch. 4 omitted (with effect in accordance with Sch. 12 para. 18(1) of the amending Act) by virtue of Finance Act 2013 (c. 29), **Sch. 12 para. 13(6)**

F47 Sch. 4 Pt. 2 Table: words in entry relating to "generally accepted accounting practice" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(22)** (with transitional provisions and savings in Sch. 2)

F48 Sch. 4 Pt. 2 Table: words in entry relating to "grossing up" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(23)** (with transitional provisions and savings in Sch. 2)

F49 Sch. 4 Pt. 2 Table: words in entry relating to "higher rate" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(24)** (with transitional provisions and savings in Sch. 2)

F50 Words in Sch. 4 Pt. 2 inserted (16.11.2017) (with effect in accordance with Sch. 3 para. 13 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 3 para. 11(a)**

F51 Sch. 4 Pt. 2 Table: entry relating to "the Inland Revenue" repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 52, 53(1), Sch. 4 para. 134(2), **Sch. 5**

F52 Sch. 4 Pt. 2 Table: entry relating to "interest" repealed (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1031, 1034, Sch. 1 para. 592(25), **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

F53 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 8 para. 212** (with Sch. 9 paras. 1-9, 22)

F54 Sch. 4 Pt. 2 Table: words in entry relating to "international accounting standards" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(26)** (with transitional provisions and savings in Sch. 2)

F55 Sch. 4 Pt. 2 Table: entry relating to s. 452B inserted (retrospectively) by Finance (No. 2) Act 2005 (c. 22), s. 39, **Sch. 7 para. 25(9)(10)**

F56 Sch. 4 Pt. 2 Table: entry relating to "investment trust" repealed (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1031, 1034, Sch. 1 para. 592(27), **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

F57 Sch. 4 Pt. 2 Table: words in entry relating to "local authority" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(28)** (with transitional provisions and savings in Sch. 2)

F58 Sch. 4 Pt. 2 Table: entry relating to "lower rate" repealed (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1031, 1034, Sch. 1 para. 592(29), **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

F59 Sch. 4 Pt. 2 Table: words in entry relating to "market gardening" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(30)** (with transitional provisions and savings in Sch. 2)

F60 Sch. 4 Pt. 2 Table: words in entry relating to "non-UK resident" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(31)** (with transitional provisions and savings in Sch. 2)

F61 Sch. 4 Pt. 2 Table: words in entry relating to "normal self-assessment filing date" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(32)** (with transitional provisions and savings in Sch. 2)

F62 Sch. 4 Pt. 2 Table: words in entry relating to "notice" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(33)** (with transitional provisions and savings in Sch. 2)

F63 Sch. 4 Pt. 2 Table: words in entry relating to "oil and gas exploration and appraisal" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(34)** (with transitional provisions and savings in Sch. 2)

F64 Sch. 4 Pt. 2 Table: words in entry relating to "ordinary share capital" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(35)** (with transitional provisions and savings in Sch. 2)

F65 Words in Sch. 4 Pt. 2 omitted (6.4.2024 for the tax year 2024-25 and subsequent tax years) by virtue of Finance Act 2022 (c. 3), **Sch. 1 paras. 29(b)**, 61(1)

F66 Words in Sch. 4 Pt. 2 omitted (6.4.2024 for the tax year 2024-25 and subsequent tax years) by virtue of Finance Act 2022 (c. 3), **Sch. 1 paras. 29(c)**, 61(1)

F67 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with Sch. 45 para. 153(2) of the amending Act) by Finance Act 2013 (c. 29), **Sch. 45 para. 106**

F68 Sch. 4 Pt. 2 Table: words in entry relating to "period of account" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(36)** (with transitional provisions and savings in Sch. 2)

F69 Sch. 4 Pt. 2 Table: words in entry relating to "permanent establishment" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(37)** (with transitional provisions and savings in Sch. 2)

F70 Words in Sch. 4 Pt. 2 substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 1 para. 472(3)(c)** (with Sch. 2)

F71 Sch. 4 Pt. 2 entry omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 7 para. 73**

F72 Sch. 4 Pt. 2 Table: words in entry relating to "personal representatives" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(38)** (with transitional provisions and savings in Sch. 2)

F73 Sch. 4 Pt. 2 Table: words in entry relating to "profits or gains" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(39)** (with transitional provisions and savings in Sch. 2)

F74 Sch. 4 Pt. 2 Table: words in entry relating to "property or rights held on trust or on trusts (in the application of the Act to Scotland)" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(40)** (with transitional provisions and savings in Sch. 2)

F75 Words in Sch. 4 Pt. 2 inserted (16.12.2010) (with effect in accordance with Sch. 1 para. 36 of the amending Act) by Finance (No. 3) Act 2010 (c. 33), **Sch. 1 para. 35(b)** (with Sch. 1 para. 37)

F76 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with Sch. 1 para. 36 of the amending Act) by Finance (No. 3) Act 2010 (c. 33), **Sch. 1 para. 35(c)** (with Sch. 1 para. 37)

F77 Sch. 4 Pt. 2 Table: words in entry relating to "qualifying distribution" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(41)** (with transitional provisions and savings in Sch. 2)

F78 Sch. 4 Pt. 2 Table: words in entry relating to "qualifying policy" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(42)** (with transitional provisions and savings in Sch. 2)

F79 Sch. 4 Pt. 2 Table: entry relating to "the rate applicable to trusts" repealed (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1031, 1034, Sch. 1 para. 592(43), **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

F80 Sch. 4 Pt. 2 Table: words in entry relating to "recognised stock exchange" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(44)** (with transitional provisions and savings in Sch. 2)

F81 Sch. 4 Pt. 2 Table: words in entry relating to "registered pension scheme" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(45)** (with transitional provisions and savings in Sch. 2)

F82 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with Sch. 1 para. 36 of the amending Act) by Finance (No. 3) Act 2010 (c. 33), **Sch. 1 para. 35(d)** (with Sch. 1 para. 37)

F83 Sch. 4 Pt. 2 Table: words in entry relating to "retail prices index" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(46)** (with transitional provisions and savings in Sch. 2)

F84 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with art. 1(2) of the amending S.I.) by The Scottish Rate of Income Tax (Consequential Amendments) Order 2015 (S.I. 2015/1810), arts. 1(1), **12**

F85 Sch. 4 entry omitted (with effect in accordance with Sch. 1 para. 65 of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 1 para. 63(3)**

F86 Sch. 4 Pt. 2 entry repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 647(3)(b), **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

F87 Sch. 4 entry substituted (with effect in accordance with Sch. 1 para. 65 of the amending Act) by Finance Act 2008 (c. 9), **Sch. 1 para. 63(2)**

F88 Sch. 4 Pt. 2 Table: entry relating to "stepchild" inserted (5.12.2005) by The Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229), regs. 1, **200**

F89 Sch. 4 Pt. 2 Table: words in entry relating to "stepchild" substituted (with effect as stated in s. 1034(1) of the amending Act), by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(50)** (with transitional provisions and savings in Sch. 2)

F90 Sch. 4 Pt. 2 Table: words in entry relating to "surrender (in the application of the Act to Scotland)" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(51)** (with transitional provisions and savings in Sch. 2)

F91 Sch. 4 Pt. 2 Table: words in entry relating to "tax year" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(52)** (with transitional provisions and savings in Sch. 2)

F92 Sch. 4 Pt. 2 Table: words in entry relating to "the tax year 2005-06 etc" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(53)** (with transitional provisions and savings in Sch. 2)

F93 Sch. 4 Pt. 2 Table: words in entry relating to "total income" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(54)** (with transitional provisions and savings in Sch. 2)

F94 Words in Sch. 4 Pt. 2 substituted (16.12.2010) (with effect in accordance with Sch. 1 para. 36 of the amending Act) by Finance (No. 3) Act 2010 (c. 33), **Sch. 1 para. 35(e)** (with Sch. 1 para. 37)

F95 Sch. 4 Pt. 2 Table: words in entry relating to "trade" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(55)** (with transitional provisions and savings in Sch. 2)

F96 Words in Sch. 4 Pt. 2 inserted (with effect in accordance with s. 37(2) of the amending Act) by Finance Act 2008 (c. 9), **Sch. 15 para. 4**

F97 Sch. 4 Pt. 2 Table: entry relating to "trust rate" inserted (6.4.2007 with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(56)** (with transitional provisions and savings in Sch. 2)

F98 Sch. 4 Pt. 2 Table: words in entry relating to "UK resident" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(57)** (with transitional provisions and savings in Sch. 2)

F99 Sch. 4 Pt. 2 Table: words in entry relating to "unit holder" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(58)** (with transitional provisions and savings in Sch. 2)

F100 Sch. 4 Pt. 2 Table: words in entry relating to "unit trust scheme" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(59)** (with transitional provisions and savings in Sch. 2)

F101 Sch. 4 Pt. 2 Table: words in entry relating to "United Kingdom" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(60)** (with transitional provisions and savings in Sch. 2)

F102 Sch. 4 Pt. 2 Table: words in entry relating to "venture capital trust" substituted (6.4.2007 with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(61)** (with transitional provisions and savings in Sch. 2)

F103 Sch. 4 Pt. 2 Table: words in entry relating to "within the charge to tax" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(62)** (with transitional provisions and savings in Sch. 2)

F104 Sch. 4 Pt. 2 Table: words in entry relating to "woodlands" substituted (with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 592(63)** (with transitional provisions and savings in Sch. 2)

Changes to legislation:
There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, SCHEDULE 4.