

SCHEDULE 1

Modification of enactments

PART 1

Primary legislation

Income Tax (Trading and Other Income) Act 2005

27. In section 259(a) of the Income Tax (Trading and Other Income) Act 2005⁽¹⁾ (meaning of “statutory insolvency arrangement”), for the words from “Schedule” to the end substitute “the Insolvency (Northern Ireland) Order 1989 or schedule 4 to the Bankruptcy (Scotland) Act 2016”.

⁽¹⁾ 2005 c.5.