

SCHEDULE 2
MINOR AND CONSEQUENTIAL AMENDMENTS

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

- 13 In section 745 of the Income Tax (Trading and Other Income) Act 2005—
- (a) in paragraph (a), for the words from “or”, where it first occurs, to “court” substitute “which is an excepted payment by virtue of paragraph (a) or (c) of subsection (2) of section 73 of the Adoption and Children (Scotland) Act 2007 (asp 4),”;
 - (b) in paragraph (b), for the words from “under” to the end of the paragraph, substitute “which are excepted payments by virtue of paragraph (b) of that subsection,”; and
 - (c) in paragraph (d), for “section 51A” substitute “section 71”.