

*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 3: Property income

Chapter 10: Post-cessation receipts

Section 349: Charge to tax on post-cessation receipts

1416. This section charges post-cessation receipts to tax. It is based on sections 103 and 104 of ICTA, as applied by section 21B.