



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 2

#### TRADING INCOME

### CHAPTER 15

#### BASIS PERIODS

#### *Introduction*

#### **196 Professions and vocations**

The provisions of this Chapter apply to professions and vocations as they apply to trades.

**Status:**

Point in time view as at 01/04/2011.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: Introduction.