Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Paragraph 548. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Capital Allowances Act 2001 (c. 2)

548 In section 258(4) (special leasing: income tax) for "taxed under Case VI of Schedule D" substitute " assessed to income tax ".

Changes to legislation:
There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Paragraph 548.