Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Trading and Other Income) Act 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

# SCHEDULES

#### SCHEDULE 1

CONSEQUENTIAL AMENDMENTS

## PART 2

#### OTHER ENACTMENTS

Proceeds of Crime Act 2002 (c. 29)

In section 319(2) (source of income) for "Case 6 of Schedule D" substitute "Chapter 8 of Part 5 of the Income Tax (Trading and Other Income) Act 2005".

#### **Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Trading and Other Income) Act 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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### Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7A-7D inserted by 2022 c. 3 Sch. 1 para. 3
- s. 31E(4) inserted by 2022 c. 3 Sch. 1 para. 7(3)
- s. 649(1A)(1B) inserted by 2023 c. 30 Sch. 2 para. 11(2)
- s. 679(3A) inserted by 2023 c. 30 Sch. 2 para. 11(5)(b)
- s. 679A(3A) inserted by 2023 c. 30 Sch. 2 para. 11(6)(b)
- s. 680(1A) inserted by 2023 c. 30 Sch. 2 para. 11(7)(a)