Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 2

TRADING INCOME

[F1]CHAPTER 15

BASIS PERIODS

The normal rules

[F1]202 Final tax year

. . . . . .

Textual Amendments

F1 Pt. 2 Ch. 15 omitted (6.4.2024 for the tax year 2024-25 and subsequent tax years) by virtue of Finance Act 2022 (c. 3), **Sch. 1 paras. 8**, 61(1)

Changes to legislation:
There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 202.