Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 496. (See end of Document for details)

## SCHEDULES

### SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

## PART 2

#### OTHER ENACTMENTS

Income Tax (Trading and Other Income) Act 2005 (c. 5)

In section 17(3) (effect of becoming or ceasing to be a UK resident) for "set off under section 385 of ICTA against" substitute "deducted under section 83 of ITA 2007 from".

# **Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 496.