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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2022, Paragraph 19. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 1

### ABOLITION OF BASIS PERIODS

#### **PART 2**

#### OTHER AMENDMENTS OF ITTOIA 2005

##### *Part 2 (trading income)*

- 19 In section 246 (basic meaning of “post-cessation receipt”), in subsection (3)—
- (a) at the end of paragraph (a), insert “and”;
  - (b) omit paragraph (c) and the “and” before it.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 19.