

# SCHEDULES

## SCHEDULE 10

### CALCULATION OF TRADE PROFITS ETC

#### PART 2

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### CHAPTER 1

#### AMENDMENTS OF ITTOIA 2005

#### *Amendments of other provisions*

- 32 In section 786 (meaning of “rent-a-room receipts”), in subsection (5), for paragraph (b) substitute—
- “(b) the profits of the trade are required under [section 24A](#) to be calculated on the cash basis.”