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**Changes to legislation:** Adoption and Children (Scotland) Act 2007, Cross Heading: Income Tax (Trading and Other Income) Act 2005 (c. 5) is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULE 2 MINOR AND CONSEQUENTIAL AMENDMENTS

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

- 13 In section 745 of the Income Tax (Trading and Other Income) Act 2005—
- (a) in paragraph (a), for the words from “or”, where it first occurs, to “court” substitute “ which is an excepted payment by virtue of paragraph (a) or (c) of subsection (2) of section 73 of the Adoption and Children (Scotland) Act 2007 (asp 4), ”,
  - (b) in paragraph (b), for the words from “under” to the end of the paragraph, substitute “ which are excepted payments by virtue of paragraph (b) of that subsection, ”, and
  - (c) in paragraph (d), for “section 51A” substitute “ section 71 ”.

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#### **Commencement Information**

- II** Sch. 2 para. 13 in force at 28.9.2009 by S.S.I. 2009/267, arts. 1(2), 2 (with arts. 3-21) (as amended (7.5.2012) by S.S.I. 2012/99, art. 2)

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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. 14(3A) inserted by [2020 asp 16 s. 30\(5\)](#)
- s. 14(4A)-(4C) inserted by [2020 asp 16 s. 2\(2\)\(c\)](#)
- s. 84(5A)(5B) inserted by [2020 asp 16 s. 2\(3\)\(c\)](#)