
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Trading and Other Income) Act 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 1

CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Proceeds of Crime Act 2002 (c. 29)

- 583 (1) Amend Schedule 10 (tax) as follows.
- (2) In paragraph 2(7) (introductory) at the end insert “, and “ITTOIA 2005” means the Income Tax (Trading and Other Income) Act 2005 ”.
- (3) In paragraph 5 (relevant discounted securities)—
- (a) for “relevant” substitute “deeply”, and
 - (b) for the words from “Schedule 13” to “c.8)” and “that Schedule” substitute respectively “Chapter 8 of Part 4 of ITTOIA 2005 ” and “that Chapter ”.
- (4) In paragraph 6 (rights to receive amounts stated in certificates of deposit etc.)—
- (a) after “deposit etc.)” insert “, or a right falling within the definition of “deposit rights” in section 552(1) of ITTOIA 2005 ”, and
 - (b) for the words “of that Act”, in the second place where they occur, substitute “of the Taxes Act 1988 or Chapter 11 of Part 4 of ITTOIA 2005 ”.
- (5) In paragraph 8 (futures and options)—
- (a) for “paragraph 4 of Schedule 5AA to the Taxes Act 1988” substitute “section 562 of ITTOIA 2005 ”, and
 - (b) for “that Schedule” substitute “Chapter 12 of Part 4 of that Act ”.

^{F1}(6)

Textual Amendments

F1 Sch. 1 para. 583(6) repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2)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. 7A-7D inserted by [2022 c. 3 Sch. 1 para. 3](#)
- s. 31E(4) inserted by [2022 c. 3 Sch. 1 para. 7\(3\)](#)
- s. 649(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 11\(2\)](#)
- s. 679(3A) inserted by [2023 c. 30 Sch. 2 para. 11\(5\)\(b\)](#)
- s. 679A(3A) inserted by [2023 c. 30 Sch. 2 para. 11\(6\)\(b\)](#)
- s. 680(1A) inserted by [2023 c. 30 Sch. 2 para. 11\(7\)\(a\)](#)