
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2005. Cross Heading: Section 138 of the Income Tax (Trading and Other Income) Act 2005 (c. 5). (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 3

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Textual Amendments

- F1** Sch. 3 repealed (with effect in accordance with Sch. 26 Pt. 3(4) Note 1 of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(4\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2005, Cross Heading: Section 138 of the Income Tax (Trading and Other Income) Act 2005 (c. 5).