Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 126. (See end of Document for details)

SCHEDULES

SCHEDULE 16

PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ACTS

Income Tax (Trading and Other Income) Act 2005

- In section 48(4A) (car hire)—
 - (a) at the end of paragraph (a) insert " or ",
 - (b) in paragraph (b), after "management)," insert "including as applied by section 82(4) of FA 2012.", and
 - (c) omit paragraph (c) (together with the "or" before that paragraph).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 126.