

SCHEDULES

SCHEDULE 16

PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

PART 3

AMENDMENTS OF OTHER ACTS

Income Tax (Trading and Other Income) Act 2005

- 126 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).