
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 21 is up to date with all changes known to be in force on or before 02 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](#)

SCHEDULES

SCHEDULE 2

TRADES AND PROPERTY BUSINESSES: CALCULATION OF PROFITS

PART 2

PROPERTY BUSINESSES: AMENDMENTS OF ITTOIA 2005

- 21 In section 276(5) (introduction: profits of property businesses: lease premiums etc), after “292” insert “; but see also section 276A ”.

Changes to legislation:

Finance (No. 2) Act 2017, Paragraph 21 is up to date with all changes known to be in force on or before 02 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.

[View outstanding changes](#)

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):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)