
Changes to legislation: Finance (No. 2) Act 2017, Paragraph 11 is up to date with all changes known to be in force on or before 05 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 3

TRADING AND PROPERTY ALLOWANCES

PART 2

CONSEQUENTIAL AMENDMENTS

ITTOIA 2005

11 In Part 2 of Schedule 4 (defined expressions)—

(a) at the appropriate places insert—

“individual's property allowance (in Chapter 2 of Part 6A)	section 783BD
individual's trading allowance (in Chapter 1 of Part 6A)	section 783AD
miscellaneous income (in Chapter 1 of Part 6A)	section 783AB
relevant income (in Chapter 1 of Part 6A)	section 783AC
relevant property business (in Chapter 2 of Part 6A)	section 783BA
relevant property income (in Chapter 2 of Part 6A)	section 783BC
relevant trade (in Chapter 1 of Part 6A)	section 783AA
relievable receipts (in Chapter 2 of Part 6A)	section 783BB”,

(b) in the entry for “overlap profit”, for “section 204” substitute “ sections 204 and 204A ”.

Changes to legislation:

Finance (No. 2) Act 2017, Paragraph 11 is up to date with all changes known to be in force on or before 05 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\(a\)](#)