
STATUTORY INSTRUMENTS

2006 No. 959

The Income Tax (Trading and Other Income) Act
2005 (Consequential Amendments) Order 2006

Consequential amendments to legislation

4.—(1) In the Finance (No. 2) Act 1992⁽¹⁾ amend paragraph 3 of Schedule 12 (banks etc. in compulsory liquidation: taxation of certain receipts) as follows.

(2) In sub-paragraph (1) for “under Case VI of Schedule D” substitute “(in the case of corporation tax, under Case VI of Schedule D)”.

(3) In sub-paragraph (3)(b) after “under section 100 of the Taxes Act 1988” insert “or section 173 of the Income Tax (Trading and Other Income) Act 2005”.

(1) 1992 c. 48; paragraph 3 of Schedule 12 was amended by section 107 of the Finance Act 2002 (c. 23).