

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE 1

### Consequential Amendments - Primary Legislation

#### **Income Tax (Trading and Other Income) Act 2005**

**28.** In section 54(2) (no deduction of certain amounts in calculating profits of a trade), at the end of the table add—

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“Penalty under Schedule 24 to FA 2007	Various taxes and excise duties”.
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