
STATUTORY INSTRUMENTS

2015 No. 374

**The Regulatory Reform (Scotland) Act 2014
(Consequential Modifications) Order 2015**

Modification of the Income Tax (Trading and Other Income) Act 2005

7.—(1) The Income Tax (Trading and Other Income) Act 2005(1) is amended as follows.

(2) In section 167, in subsection (1)(c), for the words after “or” to the end of that paragraph substitute “a permit or authorisation under any corresponding provision for the time being in force in Northern Ireland or Scotland”.