
Changes to legislation: Commissioners for Revenue and Customs Act 2005, Paragraph 132 is up to date with all changes known to be in force on or before 25 July 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 4

CONSEQUENTIAL AMENDMENTS, &c.

Income Tax (Trading and Other Income) Act 2005 (c. 5)

- 132 (1) For the expression “the Inland Revenue”, wherever it appears, substitute “ an officer of Revenue and Customs ” (except as provided by paragraph 133(2)(b) and (5)).
- (2) For the expression “the Board of Inland Revenue”, wherever it appears, substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.
- (3) In the following provisions, for “Board” substitute “ Commissioners ” and for “Board's” substitute “ Commissioners' ”
- ^{F1}(a)
- (b) section 695(4),
- (c) section 698(3) and (4),
- (d) section 699(2),
- ^{F2}(e)
- (f) section 757(3),
- (g) section 762(2),
- (h) the title of section 873, and
- (i) section 883(3).

Textual Amendments

- F1** Sch. 4 para. 132(3)(a) omitted (with effect in accordance with Sch. 39 para. 43(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 39 para. 43\(2\)\(b\)](#)
- F2** Sch. 4 para. 132(3)(e) omitted (1.4.2010) by virtue of [Finance Act 2009, Section 96 and Schedule 48 \(Appointed Day, Savings and Consequential Amendments\) Order 2009 \(S.I. 2009/3054\)](#), art. 1, [Sch. para. 16\(e\)](#)
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Commencement Information

- I1** Sch. 4 para. 132 in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

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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):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)