

---

*Status: Point in time view as at 06/04/2023.*

*Changes to legislation: There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: When disposals of futures and options occur. (See end of Document for details)*

---



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 4

#### SAVINGS AND INVESTMENT INCOME

#### <sup>F1</sup>CHAPTER 12

#### DISPOSALS OF FUTURES AND OPTIONS INVOLVING GUARANTEED RETURNS

*When disposals of futures and options occur*

.....

#### **Textual Amendments**

**F1** Pt. 4 Ch. 12 omitted (with effect in accordance with Sch. 12 para. 18(1) of the amending Act) by virtue of Finance Act 2013 (c. 29), Sch. 12 para. 13(2)

**Status:**

Point in time view as at 06/04/2023.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: When disposals of futures and options occur.