



Income Tax Act 2007

2007 CHAPTER 3

PART 4

LOSS RELIEF

CHAPTER 2

TRADE LOSSES

Restriction on sideways relief for specific trades

^{F1} 81 Dealings in commodity futures

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Textual Amendments

F1 S. 81 omitted (8.4.2010 with effect in accordance with Sch. 3 para. 11 of the amending Act) by virtue of Finance Act 2010 (c. 13), **Sch. 3 para. 9**

Status:

Point in time view as at 08/04/2014.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 81.