

# SCHEDULES

## SCHEDULE 7

### MISCELLANEOUS RELOCATIONS

#### PART 4

#### RELOCATION OF SECTION 84A OF ICTA

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

29 In section 272(2) (profits of property business: application of trading income rules) at the appropriate place insert—

“section 94A | costs of setting up SAYE option scheme or CSOP scheme”.