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*Status: Point in time view as at 06/04/2024.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 32. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 27

#### SCHEDULES 24 TO 26: CONSEQUENTIAL PROVISION

##### *Income Tax (Trading and Other Income) Act 2005*

- 32 In section 272 (application of trading income rules: GAAP), in the table in subsection (2), in the entry for section 54, in the second column, for “, interest and VAT surcharges” substitute “ and interest ”.

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#### **Commencement Information**

- I1** Sch. 27 para. 32 in force at 1.1.2023 for specified purposes by S.I. 2022/1278, reg. 2(3)(4)(b)  
**I2** Sch. 27 para. 32 in force at 6.4.2024 for specified purposes by S.I. 2024/440, reg. 2

**Status:**

Point in time view as at 06/04/2024.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 32.