



Finance Act 2022

2022 CHAPTER 3

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Trading and property income

7 Abolition of basis periods

Schedule 1 makes provision for and in connection with the abolition of basis periods under Chapter 15 of Part 2 of ITTOIA 2005.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Section 7.