
DRAFT STATUTORY INSTRUMENTS

2019 No.

The Income Tax (Trading and Other Income) Act 2005
(Amendments to Chapter 2A of Part 5) Regulations 2019

Amendments to Chapter 2A of Part 5 of ITTOIA 2005

9.—(1) Section 608L is amended as follows.

(2) Omit subsection (4).

(3) After subsection (4) insert—

“(5) For the purposes of this section, section 608D (meaning of residence) applies as if subsections (2)(b), (4) and (5) were omitted.”.