

Status: Point in time view as at 18/04/2005.

Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Income Tax (Trading and Other Income) Act 2005 (c. 5) is up to date with all changes known to be in force on or before 24 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS, &c.

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

131 The Income Tax (Trading and Other Income) Act 2005 shall be amended as follows.

Commencement Information

II Sch. 4 para. 131 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 132 (1) For the expression “the Inland Revenue”, wherever it appears, substitute “ an officer of Revenue and Customs ” (except as provided by paragraph 133(2)(b) and (5)).
- (2) For the expression “the Board of Inland Revenue”, wherever it appears, substitute “ the Commissioners for Her Majesty’s Revenue and Customs ”.
- (3) In the following provisions, for “Board” substitute “ Commissioners ” and for “Board's” substitute “ Commissioners' ”
- (a) the title of section 343,
 - (b) section 695(4),
 - (c) section 698(3) and (4),
 - (d) section 699(2),
 - (e) section 700(1)(b), (2) and (5),
 - (f) section 757(3),
 - (g) section 762(2),
 - (h) the title of section 873, and
 - (i) section 883(3).

Commencement Information

I2 Sch. 4 para. 132 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 133 (1) In section 75(5)—
- (a) for “have” substitute “ has ”, and
 - (b) in each place for “they” substitute “ the officer ”.
- (2) In section 218—
- (a) in subsections (1) and (2) for “do” substitute “ does ”, and
 - (b) in subsection (3)(a) for “the Inland Revenue are not” substitute “ the officer is not ”.
- (3) In section 305(1) for “have” substitute “ has ”.

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- (4) In section 647(1)
- (a) for “them” substitute “ the officer ”,
 - (b) for “they” in each place substitute “ the officer ”, and
 - (c) for “consider” substitute “ considers ”.
- (5) In section 723(2) for “the Inland Revenue’s determination” substitute “ the officer’s determination ”.
- (6) In section 758(5) for “has” substitute “ have ”.

Commencement Information

I3 Sch. 4 para. 133 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

- 134 (1) In section 878(1), omit the definitions of “the Board of Inland Revenue” and “the Inland Revenue”.
- (2) In Part 2 of Schedule 4, omit the entries for “the Board of Inland Revenue” and “the Inland Revenue”.

Commencement Information

I4 Sch. 4 para. 134 in force at 18.4.2005 by S.I. 2005/1126, art. 2(2)(h)

Status:

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Changes to legislation:

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