

Status: Point in time view as at 01/07/2021.

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 19 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' ”
- ^{F1}(a)
- (b) section 695(4),
- (c) section 698(3) and (4),
- (d) section 699(2),
- ^{F2}(e)
- (f) section 757(3),
- (g) section 762(2),
- (h) the title of section 873, and
- (i) section 883(3).

Textual Amendments

F1 Sch. 4 para. 132(3)(a) omitted (with effect in accordance with Sch. 39 para. 43(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), Sch. 39 para. 43(2)(b)

F2 Sch. 4 para. 132(3)(e) omitted (1.4.2010) by virtue of Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054), art. 1, Sch. para. 16(e)

Commencement Information

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

133 ^{F3}(1)

(2) In section 218—

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- (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 ”.

^{F4}(3)

- (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 ”.

^{F5}(5)

- (6) In section 758(5) for “has” substitute “ have ”.

Textual Amendments

F3 Sch. 4 para. 133(1) omitted (13.8.2009) by virtue of Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 60(k)**

F4 Sch. 4 para. 133(3) omitted (13.8.2009) by virtue of Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, **Sch. para. 60(k)**

F5 Sch. 4 para. 133(5) repealed (19.7.2007) by Finance Act 2007 (c. 11), **Sch. 27 Pt. 2(13)**

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)**

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