

*Status: Point in time view as at 01/04/2009.*

*Changes to legislation: Income Tax (Trading and Other Income) Act 2005, Introductory Text is up to date with all changes known to be in force on or before 17 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)*



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

An Act to restate, with minor changes, certain enactments relating to income tax on trading income, property income, savings and investment income and certain other income; and for connected purposes. [24th March 2005]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### **Modifications etc. (not altering text)**

- C1** Act modified (1.4.2006 with effect as mentioned in reg. 1(2) of the amending S.I.) by [The Authorised Investment Funds \(Tax\) Regulations 2006 \(S.I. 2006/964\)](#), **reg. 96**
- C2** Act applied in part (with modifications) (with effect as mentioned in reg. 1(2) of the amending S.I.) by [The Corporation Tax \(Taxation of Films\) \(Transitional Provisions\) Regulations 2007 \(S.I. 2007/1050\)](#), **regs. 3-12** (as amended (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), **Sch. 2 para. 131** (with [Sch. 2 Pts. 1, 2](#)))

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