



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 10

#### GENERAL PROVISIONS

#### CHAPTER 1

#### INTRODUCTION

#### 864 Overview of Part 10

This Part —

- (a) contains general rules which are of wider application than to a particular Part of this Act including certain calculation rules (see Chapter 2), and
- (b) deals with supplementary matters including general definitions (see Chapter 3).

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Chapter 1.