
Status: Point in time view as at 06/04/2005.

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Paragraph 418. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 1991 (c. 31)

- 418 (1) Amend section 121 (pools payments to support games etc.) as follows.
- (2) In subsection (2)—
- (a) for “person” substitute “ company ”, and
 - (b) for “tax purposes” substitute “ corporation tax purposes ”.
- (3) In subsection (3) after “not” insert “ , for corporation tax purposes, ”.

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