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*Status: Point in time view as at 15/09/2016.*

**Changes to legislation:** *There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: Beneficiaries' income from estates in administration: income treated as bearing income tax. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### TRANSITIONALS AND SAVINGS ETC.

#### PART 8

#### MISCELLANEOUS INCOME

*Beneficiaries' income from estates in administration: income treated as bearing income tax*

- 137 A sum treated as part of the aggregate income of an estate by virtue of section 547(1) (c) of ICTA (gains from life insurance contracts etc.) as the result of an event that occurred before 6th April 2004 is treated for the purposes mentioned in section 680 of this Act as bearing income tax at the basic rate.

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**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: Beneficiaries' income from estates in administration: income treated as bearing income tax.