



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 2

#### TRADING INCOME

#### <sup>F1</sup>CHAPTER 15

#### BASIS PERIODS

#### *Overlap profits and losses*

#### <sup>F1</sup>207 Treatment of business start-up payments received in an overlap period

.....

#### **Textual Amendments**

**F1** Pt. 2 Ch. 15 omitted (6.4.2024 for the tax year 2024-25 and subsequent tax years) by virtue of [Finance Act 2022 \(c. 3\)](#), [Sch. 1 paras. 8, 61\(1\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 207.