



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 2

TRADING INCOME

[^{F1}CHAPTER 16A

OIL ACTIVITIES

Abandonment expenditure

^{F2}[^{F1}225T Reimbursement by defaulter in respect of certain abandonment expenditure

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Textual Amendments

- F1** Pt. 2 Ch. 16A inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 1 para. 2](#) (with Sch. 9 paras. 1-9, 22)
- F2** S. 225T omitted (with effect in accordance with Sch. 31 para. 23 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\), Sch. 31 para. 9](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 225T.