



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 2

#### TRADING INCOME

### CHAPTER 2

#### INCOME TAXED AS TRADE PROFITS

#### *[<sup>F1</sup>Trading income provided through third parties*

#### **[<sup>F1</sup>23G Anti-avoidance**

- (1) In determining whether section 23E applies in relation to a relevant benefit, no regard is to be had to any arrangements the main purpose, or one of the main purposes, of which is to secure that section 23E does not apply in relation to the whole, or any part, of—
  - (a) the relevant benefit, or
  - (b) the relevant benefit and one or more other relevant benefits (whether or not all arising to the same person).
- (2) Where arrangements are disregarded under subsection (1), and a relevant benefit (or part of it)—
  - (a) would, if the arrangements were not disregarded, arise before 6 April 2017, but
  - (b) would, when the arrangements are disregarded, arise on or after that date, the relevant benefit (or part) is to be regarded for the purposes of this group of sections as arising on the date on which it would arise apart from the arrangements.]

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**Changes to legislation:** There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 23G. (See end of Document for details)

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### Textual Amendments

- F1** Ss. 23A-23H and cross-heading inserted (16.11.2017) (with effect in accordance with s. 35(4) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **s. 35(2)**
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### Modifications etc. (not altering text)

- C1** Ss. 23A-23H modified (16.11.2017) (with application in accordance with Sch. 12 para. 1(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 12 para. 1(1)** (as amended (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), **s. 16(5)(a)**)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 23G.