



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 3

PROPERTY INCOME

CHAPTER 7

ADJUSTMENT INCOME

Adjustment on change of basis

331 Income charged

Tax is charged under this Chapter on the full amount of any adjustment income arising in the tax year.

Status:

Point in time view as at 21/07/2008. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 331.