



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 3

#### PROPERTY INCOME

### CHAPTER 7

#### ADJUSTMENT INCOME

#### *Adjustment on change of basis*

#### **332 Person liable**

The person liable for any tax charged under this Chapter is the person receiving or entitled to the adjustment income.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 332.