



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 3

#### PROPERTY INCOME

#### CHAPTER 9

##### RENT RECEIVABLE FOR UK ELECTRIC-LINE WAYLEAVES

##### *Charge to tax on rent receivable for UK electric-line wayleaves*

#### **344 Charge to tax on rent receivable for a UK electric-line wayleave**

Income tax is charged on rent receivable for a UK electric-line wayleave.

**Status:**

Point in time view as at 18/04/2005.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 344.