



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 4

#### SAVINGS AND INVESTMENT INCOME

### CHAPTER 7

#### PURCHASED LIFE ANNUITY PAYMENTS

#### 425 Person liable

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

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 425.