

# Income Tax (Trading and Other Income) Act 2005

### **2005 CHAPTER 5**

#### PART 4

SAVINGS AND INVESTMENT INCOME

#### **CHAPTER 9**

GAINS FROM CONTRACTS FOR LIFE INSURANCE ETC.

When chargeable events occur: general

Exclusion of maturity of capital redemption policies in certain circumstances

#### **Textual Amendments**

F1 S. 486 omitted (with effect in accordance with Sch. 14 para. 18 of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 14 para. 13

## **Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 486.