



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.

Personal portfolio bonds

526 Power to make regulations about personal portfolio bonds

- (1) The Treasury may by regulations make provision about the administration of the charge to tax on personal portfolio bonds.
- (2) The regulations may modify—
 - (a) any provision of this Chapter, or
 - (b) any provision of Chapter 2 of Part 13 of ICTA.
- (3) The regulations may—
 - (a) make different provision for different cases, different circumstances or different periods, and
 - (b) make incidental, supplemental, consequential or transitional provision or savings.
- (4) In this section “modify” includes amend or repeal.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 526.