



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 4

#### SAVINGS AND INVESTMENT INCOME

#### <sup>F1</sup>CHAPTER 12

#### DISPOSALS OF FUTURES AND OPTIONS INVOLVING GUARANTEED RETURNS

#### *When disposals of futures and options occur*

#### **562 When disposals of futures and options occur: general**

.....

#### **Textual Amendments**

**F1** Pt. 4 Ch. 12 omitted (with effect in accordance with Sch. 12 para. 18(1) of the amending Act) by virtue of Finance Act 2013 (c. 29), Sch. 12 para. 13(2)

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 562.