



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 4

SAVINGS AND INVESTMENT INCOME

^{F1}CHAPTER 12

DISPOSALS OF FUTURES AND OPTIONS INVOLVING GUARANTEED RETURNS

When disposals of futures and options occur

564 Deemed disposal where futures run to delivery or options are exercised

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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This version of this provision no longer has effect.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 564.