



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 2

#### TRADING INCOME

### CHAPTER 5

#### TRADE PROFITS: RULES ALLOWING DEDUCTIONS

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**<sup>F1</sup>68 Replacement and alteration of trade tools**

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**Textual Amendments**

**F1** S. 68 and cross-heading omitted (with effect in accordance with s. 72(4) of the amending Act) by virtue of Finance Act 2016 (c. 24), s. 72(1)(a)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 68.