



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 8

#### FOREIGN INCOME: SPECIAL RULES

#### CHAPTER 2

#### RELEVANT FOREIGN INCOME CHARGED ON REMITTANCE BASIS

#### *Relief for delayed remittances*

#### **<sup>F1</sup>836 Relief for delayed remittances: backdated pensions**

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#### **Textual Amendments**

**F1** Ss. 833-837 omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 7 para. 54**

**Status:**

Point in time view as at 18/11/2015.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 836.