
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Meaning of “business”. (See end of Document for details)

SCHEDULES

SCHEDULE 15

ACCOUNTANCY CHANGE: SPREADING OF ADJUSTMENT

PART 1

INCOME TAX

Meaning of “business”

- 6 In this Part of this Schedule “business” means—
- (a) a trade, profession or vocation, or
 - (b) a UK property business or overseas property business.

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Meaning of “business”.