
Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 485. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 2004 (c. 12)

485 In paragraph 11D of Schedule 36 (transitional provisions) for sub-paragraph (5) substitute—

“(5) For the purposes of this paragraph whether a person is connected with another person is determined in accordance with section 993 of ITA 2007.”

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 485.