
Status: Point in time view as at 21/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 544. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Income Tax (Trading and Other Income) Act 2005 (c. 5)

- 544 In section 569(2) (disposal of futures and options involving guaranteed returns: anti-avoidance: transfer of assets abroad) for “sections 739 and 740 of ICTA (transfer of assets abroad) have” substitute “ Chapter 2 of Part 13 of ITA 2007 (transfer of assets abroad) has ”.

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