

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

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

- 554 In section 627(2) (income where settlor retains an interest: exceptions), in paragraph (b), for “section 25 of FA 1990 (donations to charity by individuals)” substitute “Chapter 2 of Part 8 of ITA 2007 (gift aid)”.