
Status: Point in time view as at 28/04/2022.

Changes to legislation: Finance Act 2011, Cross Heading: Income Tax (Trading and Other Income) Act 2005 is up to date with all changes known to be in force on or before 30 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 3

TAINTED CHARITY DONATIONS

PART 4

CONSEQUENTIAL AMENDMENTS

Income Tax (Trading and Other Income) Act 2005

- 6 In section 108 of ITTOIA 2005 (gifts of trading stock to charities etc), in subsection (5)—
- (a) after “This section” insert “—
(a)”,
and
 - (b) at the end insert “, and
(b) is subject to section 809ZM of ITA 2007 (removal of income tax relief in respect of tainted charity donations etc).”

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