**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2022, Paragraph 27. (See end of Document for details)

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### SCHEDULE 1

#### ABOLITION OF BASIS PERIODS

#### PART 2

#### OTHER AMENDMENTS OF ITTOIA 2005

Part 9 (partnerships)

27 In section 860 (adjustment income), in subsection (7), for "856" substitute "851".

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 27.