
STATUTORY INSTRUMENTS

2006 No. 959

The Income Tax (Trading and Other Income) Act
2005 (Consequential Amendments) Order 2006

Consequential amendments to legislation

2.—(1) In section 836B(2) of the Income and Corporation Taxes Act 1988⁽¹⁾ (table of provisions to which that section applies), in Part 3 of the Table—

(a) in column 1, after the entry “Section 71(4) of the Finance Act 1989”, insert the following entry—

“Paragraph 3(1) of Schedule 12 to the Finance (No. 2) Act 1992”, and

(b) in column 2, after the entry “Employee share ownership trust (borrowing)”, insert the following entry—

“Banks etc. in compulsory liquidation (taxation of certain receipts)”.

⁽¹⁾ 1988 c. 1; section 836B was inserted by paragraph 340 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005.