

## SCHEDULE 1

### Consequential Amendments and Supplemental Provisions – Primary Legislation

#### **Income Tax (Trading and Other Income) Act 2005**

**440.**—(1) Section 218 (commercial reasons for change of accounting date) is amended as follows.

(2) In subsection (5)—

- (a) after “appeal” insert “that is notified to the tribunal”;
- (b) in paragraph (a)—
  - (i) for “Commissioners are” substitute “tribunal is”;
  - (ii) for “they” substitute “the tribunal”; and
- (c) in paragraph (b)—
  - (i) for “they are” substitute “the tribunal is”;
  - (ii) for “they may” substitute “the tribunal may”.

---

#### **Commencement Information**

**II** Sch. 1 para. 440 in force at 1.4.2009, see [art. 1\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 440.