

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE

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

**8.** In section 54(2) (no deduction allowed for penalties, interest and VAT surcharges), at the end of the table add—

“Penalty under Schedule 41 to FA 2008

Various taxes and excise duties”

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