

---

STATUTORY INSTRUMENTS

---

**2017 No. 293**

The Income Tax (Relevant Maximum for Calculating  
Trade Profits on the Cash Basis) Order 2017

**Citation, commencement and effect**

1. This Order may be cited as the Income Tax (Relevant Maximum for Calculating Trade Profits on the Cash Basis) Order 2017 and comes into force on 6th April 2017 with effect for the tax year 2017-18 and subsequent tax years.