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STATUTORY INSTRUMENTS

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**2019 No. 1452**

**INCOME TAX**

The Income Tax (Trading and Other Income) Act 2005  
(Amendments to Chapter 2A of Part 5) Regulations 2019

*Made - - - - 4th November 2019*

*Coming into force in accordance with regulation 1*

THE INCOME TAX (TRADING AND OTHER  
INCOME) ACT 2005 (AMENDMENTS TO  
CHAPTER 2A OF PART 5) REGULATIONS 2019

1. Citation, commencement and effect
2. Amendments to Chapter 2A of Part 5 of ITTOIA 2005
3. (1) Section 608D is amended as follows.
4. In section 608F after subsection (3) insert—
5. After section 608G insert— Section 608F: disregard for third party...
6. Omit section 608I.
7. After section 608J insert— Exemption where company resident in specified...
8. In section 608K after subsection (1) insert—
9. (1) Section 608L is amended as follows.
10. After section 608M insert— Exemption where income of opaque partnership...
11. After section 608MA (inserted by regulation 10) insert— Exemption for...
12. After section 608MB (inserted by regulation 11) insert— Exemption for...
13. In section 608W(5), for “section” substitute “Chapter”.
14. (1) Section 608Z is amended as follows.
15. Amendment consequential on Schedule 3 to the Finance Act 2019

Signature

Explanatory Note