

PART 2 The Charge to Tax

CHAPTER 1 Income tax

The charge to income tax. ITA67 s4; FA80 s55 12.— Income tax shall, subject to the Income Tax Acts, be charged in respect of all property, profits or gains respectively described or comprised in the Schedules contained in the sections enumerated below—

Schedule C—Section 17;

Schedule D—Section 18;

Schedule E— Section 19;

Schedule F— Section 20;

and in accordance with the provisions of the Income Tax Acts applicable to those Schedules.