



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 10 U.K.

GENERAL PROVISIONS

CHAPTER 3 U.K.

SUPPLEMENTARY AND GENERAL PROVISIONS

Interpretation

874 Activities in UK sector of continental shelf U.K.

- (1) Any profits—
- (a) from exploration or exploitation activities carried on in the UK sector of the continental shelf, or
 - (b) from exploration or exploitation rights,
- are treated for income tax purposes as profits from activities or property in the United Kingdom.
- (2) In this section—
- “exploration or exploitation activities” means activities carried on in connection with the exploration or exploitation of so much of the seabed and subsoil and their natural resources as is situated in the United Kingdom or the UK sector of the continental shelf,
 - “exploration or exploitation rights” means rights to assets to be produced by exploration or exploitation activities or interests in or to the benefit of such assets, and

Changes to legislation: There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: Interpretation. (See end of Document for details)

“the UK sector of the continental shelf” means the areas designated by Order in Council under section 1(7) of the Continental Shelf Act 1964 (c. 29).

875 Meaning of “caravan” U.K.

- (1) In this Act “caravan” means—
 - (a) a structure designed or adapted for human habitation which is capable of being moved by being towed or being transported on a motor vehicle or trailer, or
 - (b) a motor vehicle designed or adapted for human habitation,
 but does not include railway rolling stock which is on rails forming part of a railway system or any tent.
- (2) A structure composed of two sections—
 - (a) separately constructed, and
 - (b) designed to be assembled on a site by means of bolts, clamps or other devices,
 is not prevented from being a caravan just because it cannot, when assembled, be lawfully moved on a highway (or, in Scotland or Northern Ireland, road) by being towed or being transported on a motor vehicle or trailer.

876 Meaning of “farming” and related expressions U.K.

F1

Textual Amendments

F1 S. 876 repealed (6.4.2007 with effect as stated in s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), ss. 1027, 1031, 1034, Sch. 1 para. 583, **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

877 Meaning of grossing up U.K.

F2

Textual Amendments

F2 S. 877 repealed (6.4.2007 with effect as stated in s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), ss. 1027, 1031, 1034, Sch. 1 para. 584, **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

878 Other definitions U.K.

- (1) In this Act, unless otherwise indicated (whether expressly or by implication)—
 - F3
 - F4
 - “houseboat” means a boat or similar structure designed or adapted for use as a place of human habitation, [F5 and]
 - F6“income” includes amounts treated as income (whether expressly or by implication),
 - F3

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“non-UK resident” means not resident in the United Kingdom (and references to a non-UK resident or a non-UK resident person are to a person who is not resident there),

“normal self-assessment filing date”, in relation to a tax year, means the 31st January following the tax year,

“personal representatives”, in relation to a person who has died, means—

(a) in the United Kingdom, persons responsible for administering the estate of the deceased, and

(b) in a territory outside the United Kingdom, those persons having functions under its law equivalent to those of administering the estate of the deceased,

“tax year”, in relation to income tax, means a year for which any Act provides for income tax to be charged,

“the tax year 2005-06” means the tax year beginning on 6th April 2005 (and any corresponding expression in which two years are similarly mentioned is to be read in the same way), and

“UK resident” means resident in the United Kingdom (and references to a UK resident or a UK resident person are to a person who is resident there).

^{F7}(2)

(3) In this Act any reference to a claim or election is to a claim or election in writing or in any form authorised (in relation to the case in question) by directions under [^{F8}section 43E(1) of TMA 1970].

(4) For further information about claims and elections, see TMA 1970 [^{F9}more generally (but in] particular, section 42(2), (10) and (11) and Schedule 1A).

(5) [^{F10}Section 993 of ITA 2007] (how to tell whether persons are connected) applies for the purposes of this Act unless otherwise indicated (whether expressly or by implication).

(6) [^{F11} Section 995 of ITA 2007 (meaning of “control”)] applies for the purposes of this Act unless otherwise indicated (whether expressly or by implication).

Textual Amendments

- F3** S. 878(1): definitions of "the Board of Inland Revenue" and "the Inland Revenue" repealed (18.4.2005) by [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#), ss. 50, 52, 53(1), [Sch. 4 para. 134\(1\)](#), [Sch. 5](#); [S.I. 2005/1126](#), [art. 2\(2\)\(h\)\(i\)](#)
- F4** S. 878(1): definition of 'charity' repealed (6.4.2007 with effect as stated in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), ss. 1027, 1031, 1034, [Sch. 1 para. 585\(2\)\(a\)](#), [Sch. 3 Pt. 1](#) (with transitional provisions and savings in [Sch. 2](#))
- F5** Word in [s. 878\(1\)](#) inserted (6.4.2007 with effect as stated in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), ss. 1027, 1034, [Sch. 1 para. 585\(2\)\(b\)](#) (with transitional provisions and savings in [Sch. 2](#))
- F6** By [Income Tax Act 2007 \(c. 3\)](#), ss. 1027, 1031, 1034, [Sch. 1 para. 585\(2\)\(c\)](#), [Sch. 3 Pt. 1](#) it is provided that the words in [s. 878\(1\)](#) after the definition of 'income' are repealed (6.4.2007 with effect as stated in [s. 1034\(1\)](#) of the amending Act) (with transitional provisions and savings in [Sch. 2](#))
- F7** S. 878(2) omitted (with effect in accordance with [Sch. 7 para. 81](#) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 71](#)

Changes to legislation: There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: Interpretation. (See end of Document for details)

- F8** Words in s. 878(3) substituted (1.4.2010) (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 7 para. 90(2)** (with Sch. 9 paras. 1-9, 22)
- F9** Words in s. 878(4) substituted (1.4.2010) (with effect in accordance with s. 381(1) of the amending Act) by Taxation (International and Other Provisions) Act 2010 (c. 8), s. 381(1), **Sch. 7 para. 90(3)** (with Sch. 9 paras. 1-9, 22)
- F10** Words in s. 878(5) substituted (6.4.2007 with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 585(3)** (with transitional provisions and savings in Sch. 2)
- F11** Words in s. 878(6) substituted (6.4.2007 with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1034, **Sch. 1 para. 585(4)** (with transitional provisions and savings in Sch. 2)

879 Interpretation: Scotland **U.K.**

(1) In the application of this Act to Scotland—

^{F12}

“mortgage” means—

- (a) a standard security, or
- (b) a heritable security, as defined in the Conveyancing (Scotland) Act 1924 (c. 27), but including a security constituted by ex facie absolute disposition or assignation,^{F12} . . .

^{F12}

(2) ^{F13}

(3) In the application of section 755 (interest on foreign currency securities etc. owned by non-UK residents) to Scotland, “Act” includes an Act of the Scottish Parliament.

(4) In the application of sections 769 (housing grants) and 882 (consequential amendments) and Part 1 of Schedule 2 (transitionals and savings: general provisions) to Scotland, “enactment” includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament.

(5) The express provision made by subsection (4) does not affect the construction of “enactment” in the application of section 631 (retained and accumulated income) to Scotland.

Textual Amendments

F12 S. 879(1): definitions of 'assignment' and 'surrender' and word preceding definition of 'surrender' repealed (6.4.2007 with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1031, 1034, Sch. 1 para. 586(a), **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

F13 S. 879(2) repealed (6.4.2007 with effect as stated in s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), ss. 1027, 1031, 1034, Sch. 1 para. 586(b), **Sch. 3 Pt. 1** (with transitional provisions and savings in Sch. 2)

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: Interpretation. (See end of Document for details)*

880 Interpretation: Northern Ireland U.K.

- (1) In the application of section 755 (interest on foreign currency securities etc. owned by non-UK residents) to Northern Ireland, “Act” includes any Act, Order in Council or Measure constituting Northern Ireland legislation.
- (2) In the application of section 769 (housing grants) and 882 (consequential amendments) and Part 1 of Schedule 2 (transitionals and savings: general provisions) to Northern Ireland, “enactment” includes an enactment comprised in, or in an instrument made under, Northern Ireland legislation.
- (3) The express provision made by subsection (2) does not affect the construction of “enactment” in the application of section 631 (retained and accumulated income) to Northern Ireland.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Cross Heading: Interpretation.