



Income Tax Act 2007

2007 CHAPTER 3

PART 1

OVERVIEW

1 Overview of Income Tax Acts

- (1) The following Acts make provision about income tax—
 - (a) ITEPA 2003 (which is about charges to tax on employment income, pension income and social security income [^{F1}and makes provision for the high income child benefit charge]),
 - (b) ITTOIA 2005 (which is about charges to tax on trading income, property income, savings and investment income and some other miscellaneous income), and
 - (c) this Act (which contains the other main provisions about income tax).
- (2) There are also provisions about income tax elsewhere: see in particular—
 - (a) [^{F2}Part 2 of TIOPA 2010] (double taxation relief),
 - (b) CAA 2001 (allowances for capital expenditure), and
 - (c) Part 4 of FA 2004 (pension schemes etc).
- (3) Schedule 1 to the Interpretation Act 1978 (c. 30) defines “the Income Tax Acts” (as all enactments relating to income tax).

Textual Amendments

- F1** Words in s. 1(1)(a) inserted (17.7.2012) (with effect in accordance with Sch. 1 para. 7 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 1 para. 6\(2\)](#)
- F2** Words in s. 1(2)(a) substituted (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. 8 para. 72](#) (with Sch. 9 paras. 1-9, 22)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 1.