



# 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),
  - (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) Part 18 of ICTA (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).