



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 10

GENERAL PROVISIONS

CHAPTER 3

SUPPLEMENTARY AND GENERAL PROVISIONS

Interpretation

878 Other definitions

(1) In this Act, unless otherwise indicated (whether expressly or by implication)—

^{F1}
“charity” means a body of persons or trust established for charitable purposes only,

“houseboat” means a boat or similar structure designed or adapted for use as a place of human habitation,

“income” includes amounts treated as income (whether expressly or by implication),

^{F1}
“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—

Status: Point in time view as at 18/04/2005. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 878. (See end of Document for details)

- (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).
- (2) For the purposes of this Act, the remittance basis applies to a person for a tax year for which the person makes a claim under section 831 (claims for relevant foreign income to be charged on the remittance basis).
 - (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 section 118 of FA 1998.
 - (4) For further information about claims and elections, see TMA 1970 (in particular, section 42(2), (10) and (11) and Schedule 1A).
 - (5) Section 839 of ICTA (how to tell whether persons are connected) applies for the purposes of this Act unless otherwise indicated (whether expressly or by implication).
 - (6) Section 840 of ICTA (meaning of control in relation to a body corporate) applies for the purposes of this Act unless otherwise indicated (whether expressly or by implication).

Textual Amendments

- F1** 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\(2\)\(h\)\(i\)](#)

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