



# Finance Act 2005

## 2005 CHAPTER 7

### PART 2

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 4

#### TRUSTS WITH VULNERABLE BENEFICIARY

##### *Miscellaneous and supplementary*

#### **41 Interpretation etc.**

(1) In this Chapter—

“the Board of Inland Revenue” means the Commissioners of Inland Revenue (as to which, see in particular the Inland Revenue Regulation Act 1890 (c. 21)),

“the Inland Revenue” means any officer of the Board of Inland Revenue,  
[<sup>F1</sup>“non-UK resident” means not resident in the United Kingdom in accordance with the statutory residence test in Part 1 of Schedule 45 to FA 2013,]

“notice” means notice in writing, and

<sup>F2</sup>  
...

[<sup>F1</sup>“UK resident” means resident in the United Kingdom in accordance with the statutory residence test in Part 1 of Schedule 45 to FA 2013.]

<sup>F3</sup>(2) .....

(3) Sections 30 to [<sup>F4</sup>32] and Schedule 1 are to be construed as one with TCGA 1992.

(4) To the extent that any provision of this Chapter would not, apart from this subsection, form part of Income Tax Acts, the provisions of the Income Tax Acts are to apply for

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2005, Section 41. (See end of Document for details)

---

the purposes of any references in the provision relating to income arising (or treated as arising) to a person or to the income tax liability of a person.

**Textual Amendments**

- F1** Words in s. 41(1) inserted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 151\(6\)\(a\)](#)
- F2** Words in s. 41(1) omitted (21.7.2008) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 2 para. 102\(a\)](#)
- F3** S. 41(2) omitted (17.7.2013) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 151\(6\)\(b\)](#)
- F4** Word in s. 41(3) substituted (with effect in accordance with Sch. 2 para. 22 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 2 para. 19](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2005, Section 41.