



Tribunals, Courts and Enforcement Act 2007

2007 CHAPTER 15

PART 6

PROTECTION OF CULTURAL OBJECTS ON LOAN

137 Interpretation

- (1) The following apply for the purposes of this Part.
- (2) “Enactment” includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament.
- (3) “Public display” means display to which the public are admitted, on payment or not, but does not include display with a view to sale.
- (4) “Temporary exhibition” means an exhibition of one or more objects which is open to the public for a period of less than twelve months, whether at a single location or at a succession of locations.
- (5) A temporary exhibition is at a museum or gallery if it is held at or under the direction of the museum or gallery.
- (6) An individual is resident in the United Kingdom if he is ordinarily resident in the United Kingdom for the purposes of income tax, or would be if he were receiving income on which tax is payable.
- (7) The trustees of a settlement (or, in Scotland, the trustees of a trust) are resident in the United Kingdom if they are resident and ordinarily resident in the United Kingdom for the purposes of income tax, or would be if they were receiving income on which tax is payable.
- (8) A partnership (including a limited partnership) or unincorporated association is resident in the United Kingdom if it is established under the law of any part of the United Kingdom.

Status: This is the original version (as it was originally enacted).

- (9) A body corporate is resident in the United Kingdom if it is incorporated under the law of any part of the United Kingdom.
- (10) “United Kingdom” includes the territorial sea adjacent to the United Kingdom (within the meaning given by section 1 of the Territorial Sea Act [1987 \(c. 49\)](#)).