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*Status: Point in time view as at 15/03/2018.*

*Changes to legislation: Income Tax Act 2007, Introductory Text is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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# Income Tax Act 2007

## 2007 CHAPTER 3

An Act to restate, with minor changes, certain enactments relating to income tax; and for connected purposes. [20th March 2007]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

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**Modifications etc. (not altering text)**

C1 Act modified (21.2.2009) by The Banking Act 2009 (Parts 2 and 3 Consequential Amendments) Order (S.I. 2009/317), art. 3, Sch.

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**Changes to legislation:**

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