
Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 413. (See end of Document for details)

SCHEDULES

SCHEDULE 1 **U.K.**

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2 **U.K.**

OTHER ENACTMENTS

Capital Allowances Act 2001 (c. 2)

413 (1) Amend Schedule 1 (abbreviations and defined expressions) as follows.

(2) In Part 1 in the appropriate place insert—

“ITA 2007

The Income Tax Act 2007.”

(3) In Part 2—

- (a) in the entry for “body of persons”, in the second column, before “section 832(1) of ICTA” insert “ section 989 of ITA 2007 and ”,
- (b) in the entry for “connected persons (general meaning)”, in the second column, for “section 575(1)” substitute “ section 575 ”,
- (c) in the entry for “offshore installation”, in the second column, before “section 837C of ICTA” insert “ sections 1001 and 1002 of ITA 2007 and ”,
- (d) in the entry for “overseas property business”, in the second column, at the end insert “ (as applied by section 989 of ITA 2007) ”,
- (e) in the entry for “research and development”, in the second column, for “437(2) and section 837A of ICTA” substitute “ 437(2) and (3) ”,
- (f) in the entry for “Schedule A business”, in the second column, before “section 832(1) of ICTA” insert “ section 989 of ITA 2007 and ”,
- (g) in the entry for “tax year”, in the second column, for “section 577(1)” substitute “ section 4(2) of ITA 2007 (as applied by section 989 of that Act) ”,
- (h) in the entry for “UK property business”, in the second column, omit “section 832(1) of ICTA and” and at the end insert “ (as applied by section 989 of ITA 2007) ”,
- (i) in the entry for “United Kingdom”, in the second column, for “section 830 of ICTA and section 41 of ITEPA 2003” substitute “ section 1013 of ITA 2007 and section 830(1) of ICTA ”, and
- (j) in the entry for “within the charge to tax”, in the second column, before “section 832(1) of ICTA” insert “ section 1009 of ITA 2007 and ”.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 413.