
Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 132. (See end of Document for details)

SCHEDULES

SCHEDULE 2

TRANSITIONALS AND SAVINGS

PART 14

TAX AVOIDANCE

Transactions in securities: appeals to House of Lords

- 132 (1) This paragraph applies until paragraph 47 of Schedule 9 to the Constitutional Reform Act 2005 (c. 4) comes into force.
- (2) Section 710 has effect until that time as if—
- (a) references in subsections (1), (2) and (4) to the Supreme Court were references to the House of Lords, and
 - (b) in subsection (3) the words “unless leave has been given under and in accordance with section 1 of the Administration of Justice (Appeals) Act 1934” were substituted for the words “except with the leave of the Court of Appeal or the Supreme Court”.
- (3) Section 711(4) has effect until that time as if the reference to the Supreme Court were a reference to the House of Lords.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 132.