



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 2

#### BASIC PROVISIONS

#### CHAPTER 1

##### CHARGES TO INCOME TAX

#### <sup>F15</sup> **Income tax and companies**

Section 3 of CTA 2009 disapplies the provisions of the Income Tax Acts relating to the charge to income tax in relation to income of a company (not accruing to it in a fiduciary or representative capacity) if—

- (a) the company is UK resident, or
- (b) the company is non-UK resident and the income is within its chargeable profits as defined by section 19 of that Act (profits attributable to its permanent establishment in the United Kingdom).]

#### **Textual Amendments**

- F1** S. 5 substituted (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 1 para. 700](#) (with [Sch. 2 Pts. 1, 2](#))

**Status:**

Point in time view as at 01/04/2009. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 5.