



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 10

#### SPECIAL RULES ABOUT CHARITABLE TRUSTS ETC

##### *Other exemptions*

#### **537 Exemption for income from estates in administration**

- (1) If the person liable under section 659 of ITTOIA 2005 for any income tax charged under section 649 of that Act (charge to tax on estate income) is the trustee of a charitable trust, the estate income is not taken into account in calculating total income.
- (2) Subsection (1) applies so far as the estate income is applied to the purposes of the charitable trust only.
- (3) In this section “estate income” has the same meaning as in Chapter 6 of Part 5 of ITTOIA 2005 (beneficiaries' income from estates in administration) (see section 649(2) of that Act).