



Income Tax Act 2007

2007 CHAPTER 3

PART 13

TAX AVOIDANCE

CHAPTER 1

TRANSACTIONS IN SECURITIES

Supplementary

713 Interpretation of Chapter

In this Chapter—

[^{F1}“close company” includes a company that would be a close company if it were resident in the United Kingdom,]

“company” includes any body corporate,

“dividends” includes references to other qualifying distributions and to interest,

“securities”—

(a) includes shares and stock, and

(b) in relation to a company not limited by shares (whether or not it has a share capital) also includes a reference to the interest of a member of the company as such, whatever the form of that interest,

“trading stock” has the meaning given by section 174 of ITTOIA 2005, and

^{F2} ...

Textual Amendments

- F1** Words in s. 713 inserted (8.4.2010 with effect in accordance with Sch. 12 para. 15(1) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [Sch. 12 para. 7\(2\)](#)

Status: Point in time view as at 08/04/2010. This version of this provision has been superseded.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 713. (See end of Document for details)

F2 Words in s. 713 omitted (8.4.2010 with effect in accordance with Sch. 12 para. 15(1) of the amending Act) by virtue of [Finance Act 2010 \(c. 13\)](#), [Sch. 12 para. 7\(3\)](#)

Status:

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