



Income Tax Act 2007

2007 CHAPTER 3

PART 13

TAX AVOIDANCE

^{F1}CHAPTER 3

TRANSACTIONS IN LAND

Interpretation

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Textual Amendments

- F1** Pt. 13 Ch. 3 omitted (with effect in relation to disposals on or after 5.7.2016) by virtue of [Finance Act 2016 \(c. 24\)](#), [ss. 79\(5\), 82\(1\)](#) (with [s. 82\(2\)-\(15\)](#)); which omission also has effect so far as it would not otherwise have effect in accordance with [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [s. 39\(1\)\(2\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)