



Income Tax Act 2007

2007 CHAPTER 3

PART 1

OVERVIEW

1 Overview of Income Tax Acts

- (1) The following Acts make provision about income tax—
 - (a) ITEPA 2003 (which is about charges to tax on employment income, pension income and social security income),
 - (b) ITTOIA 2005 (which is about charges to tax on trading income, property income, savings and investment income and some other miscellaneous income), and
 - (c) this Act (which contains the other main provisions about income tax).
- (2) There are also provisions about income tax elsewhere: see in particular—
 - (a) Part 18 of ICTA (double taxation relief),
 - (b) CAA 2001 (allowances for capital expenditure), and
 - (c) Part 4 of FA 2004 (pension schemes etc).
- (3) Schedule 1 to the Interpretation Act 1978 (c. 30) defines “the Income Tax Acts” (as all enactments relating to income tax).