

*These notes refer to the Income Tax Act 2007 (c.3)  
which received Royal Assent on 20 March 2007*

# **INCOME TAX ACT 2007**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 13: Tax avoidance**

##### **Overview**

#### *Chapter 3: Transactions in land*

##### **Overview**

#### *Section 753: Meaning of disposing of land*

2211. This section explains the expression “disposing of land”. It is based on section 776(4) of ICTA.