

*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 754: Priority of other income tax provisions***

2212. This section provides for other tax provisions to apply in priority to Chapter 3. It is based on section 777(10) of ICTA.