

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

INCOME TAX ACT 2007

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Schedule 1: Minor and consequential amendments

Part 1: Income and Corporation Taxes Act 1988

Section 840A

3222. The inclusion of the European Investment Bank follows the approach in section 991 of this Act. See *Change 135* in Annex 1 and the commentary on section 991.