

*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 2: Other enactments

Finance Act 1994

Schedule 20

Paragraph 11

3285. This provision has been amended so that the clawback of excess double taxation relief operates in terms of tax rather than by reference to an amount of income. See *Change 158* in Annex 1.