



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 4

#### LOSS RELIEF

### CHAPTER 2

#### TRADE LOSSES

##### *Restriction on relief for “hobby” farming or market gardening*

#### **69 Whether trade is the same trade**

- (1) This section applies for the purposes of sections 67 and 68.
- (2) If there is a change in the persons carrying on a trade which involves all of the persons carrying it on before the change permanently ceasing to carry it on—
  - (a) the trade is treated as permanently ceasing to be carried on, and
  - (b) a new trade is treated as starting to be carried on, at the date of the change (but see subsections (3) to (6)).
- (3) A husband and wife are treated as the same person.
- (4) Persons who are civil partners of each other are treated as the same person.
- (5) A husband or wife is treated as the same person as—
  - (a) a company of which either one of them has control, or
  - (b) a company of which both have control.
- (6) A person's civil partner is treated as the same person as—
  - (a) a company of which either of the civil partners has control, or
  - (b) a company of which both have control.

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(7) “Control” [<sup>F1</sup>is to be read in accordance with sections 450 and 451 of CTA 2010].

**Textual Amendments**

**F1** Words in s. 69(7) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\)](#), [Sch. 1 para. 495](#) (with [Sch. 2](#))

**Modifications etc. (not altering text)**

**C1** Ss. 66-70 applied (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [Sch. 6 para. 1\(1\)\(a\)](#)

**C2** Ss. 66-70 applied (10.6.2021) by [Finance Act 2021 \(c. 26\)](#), [Sch. 2 para. 3\(1\)\(a\)](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)