

*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 14: Income tax liability: miscellaneous rules**

##### **Overview**

##### *Chapter 1: Limits on liability to income tax of non-UK residents*

##### **Overview**

##### *Section 810: Overview of Chapter*

2372. This section identifies the categories of non-UK residents to which this Chapter applies and provides signposts to the sections applicable to each category. It is new.