

*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**

#### ***Schedule 1: Minor and consequential amendments***

#### **Part 1: Income and Corporation Taxes Act 1988**

##### ***Section 519A***

3176. The references to income tax have been removed from section 519A of ICTA. These are not needed because, were it not for the exemption, all health service bodies would be subject to corporation tax, rather than income tax.