

*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 576E to 576I

3197. These new sections of ICTA mirror sections 140, 141, 142, 143 and 144 of this Act respectively.