

*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

Part 9: Special rules about settlements and trustees

Overview

Chapter 2: General provision about settlements and trustees

Overview

Section 478: References to settled property etc in regulations

1385. This section provides rules for interpreting terms in regulations. It is based on paragraph 37(1) of Schedule 13 to FA 2006.