



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 4

#### LOSS RELIEF

### CHAPTER 7

#### LOSSES FROM MISCELLANEOUS TRANSACTIONS

#### *Supplementary*

#### **155 Time limit for claiming relief**

(1) So far as a claim for loss relief against [<sup>F1</sup>relevant] miscellaneous income concerns the amount of the loss for a tax year, it must be made [<sup>F2</sup>not more than 4 years after the end of] the tax year.

(2) But—

- (a) the question whether, and
- (b) if so, how much,

loss relief against [<sup>F1</sup>relevant] miscellaneous income should be given for a tax year may be the subject of a separate claim made [<sup>F3</sup>not more than 4 years after the end of] the tax year.

#### **Textual Amendments**

**F1** Word in s. 155(1)(2) inserted (with effect and application in accordance with s. 22(8) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), s. 22(6)

**F2** Words in s. 155(1) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 58](#); [S.I. 2009/403](#), art. 2(2) (with art. 10)

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**Changes to legislation:** *There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

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**F3** Words in s. 155(2) substituted (1.4.2010) by Finance Act 2008 (c. 9), s. 118(2), **Sch. 39 para. 58**; S.I. 2009/403, art. 2(2) (with art. 10)

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- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)