



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 13

#### TAX AVOIDANCE

#### <sup>F1</sup>CHAPTER 3

#### TRANSACTIONS IN LAND

*Further provisions relevant to the charge*

#### 764 Valuations and apportionments

.....

#### Textual Amendments

**F1** Pt. 13 Ch. 3 omitted (with effect in relation to disposals on or after 5.7.2016) by virtue of [Finance Act 2016 \(c. 24\), ss. 79\(5\), 82\(1\)](#) (with [s. 82\(2\)-\(15\)](#)); which omission also has effect so far as it would not otherwise have effect in accordance with [Finance \(No. 2\) Act 2017 \(c. 32\), s. 39\(1\)\(2\)](#)

**Status:**

This version of this provision no longer has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 764.