



Income Tax Act 2007

2007 CHAPTER 3

PART 13

TAX AVOIDANCE

^{F1}CHAPTER 3

TRANSACTIONS IN LAND

Exemptions

766 Exemption: disposals of shares in companies holding land as trading stock

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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This version of this provision no longer has effect.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 766.