

Interpretation of Tax Acts. ITA67 s1(1); CTA76 s155(3) to (5) and s171; F(MP)A68 s3(2) and Sch Ptl; FA74 s1; FA75 s33(1); FA77 s41(1); FA97 s146(1) and Sch9 Ptl par1(1) 2.—(1) In the Tax Acts, except where otherwise provided or the context otherwise requires—

“Appeal Commissioners” has the meaning assigned to it by section 850;

“body of persons” means any body politic, corporate or collegiate, and any company, fraternity, fellowship and society of persons, whether corporate or not corporate;

“capital allowance” means any allowance (other than an allowance or deduction to be made in computing profits or gains) under—

(a) Part 9,

(b) section 658,

(c) Chapter 1 of Part 24, or

(d) Part 29,

and “capital allowances” shall be construed accordingly;

“Clerk to the Appeal Commissioners” means the person for the time being authorised by the Appeal Commissioners to act as such;

“Collector-General” means the Collector-General appointed under section 851;

“inspector” means an inspector of taxes appointed under section 852;

“local authority” means—

(a) the corporation of a county or other borough,

(b) the council of a county, or

(c) the council of an urban district;

“ordinary share capital”, in relation to a company, means all the issued share capital (by whatever name called) of the company, other than capital the holders of which have a right to a dividend at a fixed rate, but have no other right to share in the profits of the company;

“profession” includes vocation;

“resident” and “ordinarily resident”, in relation to an individual, shall be construed in accordance with Part 34;

“statute” has the same meaning as in section 3 of the Interpretation Act, 1937 ;

“tax credit” means a credit under section 136;

“year of assessment” means a year for which income tax is imposed by any Act imposing duties of income tax;

“the year 1997-98” means the year of assessment beginning on the 6th day of April, 1997, and any corresponding expression in which 2 years are similarly mentioned means the year of assessment beginning on the 6th day of April in the first-mentioned of those 2 years;

a source of income is within the charge to corporation tax or income tax if that tax is chargeable on the income arising from it, or would be so chargeable if there were any such income, and references to a person, or to income, being within the charge to tax, shall be similarly construed.

(2) Except where the context otherwise requires, in the Tax Acts, and in any enactment passed after this Act which by an express provision is to be construed as one with those Acts, “tax”, where neither income tax nor corporation tax is specified, means either of those taxes.

(3) Subsection (2) is without prejudice to section 76 (which applies income tax law for certain purposes of corporation tax), and accordingly the use of “income tax” rather than “tax” in any provision of the Income Tax Acts is not a conclusive indication that that provision is not applied to corporation tax by section 76.

(4) In the Tax Acts , 25 and 239), except where the context otherwise requires—

(a) references to income tax paid by a person by deduction shall be construed as including references to a tax credit to which the person is entitled, and

(b) references to repayment of income tax shall be construed as including references to payment of a tax credit.