

Unincorporated bodies, partnerships and individuals. ITA67 s123 120.—(1) This Chapter shall apply in relation to unincorporated societies and other bodies as it applies in relation to bodies corporate and, in connection with this Chapter, the definition of “control” in section 116 (1) shall, with the necessary modifications, also so apply.

(2) This Chapter shall apply in relation to any partnership carrying on any trade or profession as it would apply in relation to a body corporate carrying on a trade if so much of this Chapter as relates to directors of the body corporate or persons taking part in the management of the affairs of the body corporate were deleted; but—

(a) “control”, in relation to a partnership, means the right to a share of more than 50 per cent of the assets, or of more than 50 per cent of the income, of the partnership, and

(b) where a partnership carrying on any trade or profession has control over a body corporate to which this Chapter applies (1)—

(i) any employment of any director of that body corporate by the partnership shall be an employment to which this Chapter applies, and

(ii) all the employments of any person who is employed both by the partnership and by the body corporate (being employments by the partnership or the body corporate) shall, for the purpose of ascertaining whether those employments or any of them are employments to which this Chapter applies, be treated as if they were employments by the body corporate.

(3) Subsection (2) shall apply in relation to individuals as it applies in relation to partnerships, but nothing in this subsection shall be construed as requiring an individual to be treated in any circumstances as under the control of another person.