



Taxes Management Act 1970

1970 CHAPTER 9

PART VIII

CHARGES ON NON-RESIDENTS

Income tax

79 Profits from branch or agency

A non-resident person shall be assessable and chargeable to income tax in respect of any profits or gains arising, whether directly or indirectly, through or from any branch or agency, and shall be so assessable and chargeable in the name of the branch or agent.