



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 4

SAVINGS AND INVESTMENT INCOME

CHAPTER 3

DIVIDENDS ETC. FROM UK RESIDENT COMPANIES ^[F1]AND TAX ^[F1]TREATED AS PAID] IN RESPECT OF CERTAIN DISTRIBUTIONS]

^{F1}... Payment and deduction of tax

399 ^[F1]Tax treated as paid on distributions received by non-UK resident persons]

^[F2](1) This section applies if—

- (a) a person's income for a tax year includes a distribution of a company, and
- (b) the person is non-UK resident.]

(2) The person is treated as having paid income tax at the dividend ordinary rate on the amount or value of the distribution ^{F3}....

^{F4}(3)

^{F4}(4)

^{F4}(5)

^{F5}(5A)

(6) The income tax treated as paid under subsection (2) is not repayable.

^{F6}(7)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax (Trading and Other Income) Act 2005. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F1** S. 399 heading substituted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **Sch. 1 para. 11(7)**
- F2** S. 399(1) substituted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by [Finance Act 2016 \(c. 24\)](#), **Sch. 1 para. 11(2)**
- F3** Words in s. 399(2) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 1 para. 11(3)**
- F4** S. 399(3)-(5) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 1 para. 11(4)**
- F5** S. 399(5A) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 1 para. 11(5)**
- F6** S. 399(7) omitted (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 1 para. 11(6)**

Modifications etc. (not altering text)

- C1** S. 399(2) excluded (6.4.2007 with effect as stated in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), **ss. 594(3)**, [1034](#) (with transitional provisions and savings in [Sch. 2](#))
- C2** S. 399(2) excluded (6.4.2007 with effect as stated in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), **ss. 593(3)**, [1034](#) (with transitional provisions and savings in [Sch. 2](#))
- C3** S. 399(2) excluded (6.4.2007 with effect as stated in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), **ss. 592(3)**, [1034](#) (with transitional provisions and savings in [Sch. 2](#))
- C4** S. 399(2)(6) excluded (6.4.2007 with effect as stated in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), **ss. 504(4)(c)**, [1034](#) (with transitional provisions and savings in [Sch. 2](#))
- C5** S. 399(2) excluded (6.4.2014) by [The Unauthorised Unit Trusts \(Tax\) Regulations 2013 \(S.I. 2013/2819\)](#), regs. 1(3), **12(3)(b)**
- C6** S. 399(6) excluded (6.4.2014) by [The Unauthorised Unit Trusts \(Tax\) Regulations 2013 \(S.I. 2013/2819\)](#), regs. 1(3), **12(3)(b)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7A-7D inserted by [2022 c. 3 Sch. 1 para. 3](#)
- s. 31E(4) inserted by [2022 c. 3 Sch. 1 para. 7\(3\)](#)
- s. 649(1A)(1B) inserted by [2023 c. 30 Sch. 2 para. 11\(2\)](#)
- s. 679(3A) inserted by [2023 c. 30 Sch. 2 para. 11\(5\)\(b\)](#)
- s. 679A(3A) inserted by [2023 c. 30 Sch. 2 para. 11\(6\)\(b\)](#)
- s. 680(1A) inserted by [2023 c. 30 Sch. 2 para. 11\(7\)\(a\)](#)