



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 4

SAVINGS AND INVESTMENT INCOME

CHAPTER 4

DIVIDENDS FROM NON-UK RESIDENT COMPANIES

Charge to tax on dividends from non-UK resident companies

403 Income charged

- (1) Tax is charged under this Chapter on the ^{F1}... amount of the dividends arising in the tax year.
- (2) Subsection (1) is subject to—
 - section 406(2) and (3) (later charge where cash dividends retained in SIPs are paid over),
 - section 407(3) (dividend payment when dividend shares cease to be subject to SIP), and
 - Part 8 (foreign income: special rules).

Textual Amendments

- F1** Word in s. 403(1) omitted (with effect in accordance with s. 34(2) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 12 para. 18](#)

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.

[View outstanding changes](#)

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\(7\)\(a\)](#)