

*These notes refer to the Income Tax Act 2007 (c.3)
which received Royal Assent on 20 March 2007*

INCOME TAX ACT 2007

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 15: Deduction of income tax at source

Overview

Chapter 1: Introduction

Section 848: Income tax deducted at source treated as income tax paid by recipient

2559. This section treats sums representing income tax deducted (or treated as deducted) from a payment under this Part (other than under sections 966 (visiting performers) or 971 (non-resident landlords)) as tax paid by the recipient, and links such amounts with the provisions of TMA concerning payment of income tax. It is based on sections 348(1) and 349(1) of ICTA and sections 426, 550, 602, 618 and 686(1) of ITTOIA.