

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

# INCOME TAX ACT 2007

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 15: Deduction of income tax at source**

##### **Overview**

#### *Chapter 8: Chapters 6 and 7: Special provision in relation to royalties*

##### **Overview**

#### *Section 915: Power to make directions disapplying section 914*

2787. This section gives power to an officer of Revenue and Customs, if not satisfied that payments will in fact be exempt under section 758 of ITTOIA, to direct that section 914 is not to apply. It is based on section 101(3) and (4) of FA 2004.
2788. If an officer so directs, the paying company will then have to deduct a sum representing income tax if this is required under sections 903(7) or 906.
2789. The reference in the source legislation to “the Board” is replaced with a reference to “an officer of Revenue and Customs”. See *Change 5* in Annex 1.