
Changes to legislation: Finance Act 2008, Cross Heading: ITA 2007 is up to date with all changes known to be in force on or before 16 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 16

NON-RESIDENTS: INVESTMENT MANAGERS

PART 3

NON-RESIDENTS LIABLE TO TAX: DISREGARDED INVESTMENT INCOME OR PROFITS

ITA 2007

- 10 (1) Section 818 of ITA 2007 (the independent investment manager conditions) is amended as follows.
- (2) In subsection (1), for the words from “if” to the end substitute “ if conditions A to E are met. ”
- (3) Omit subsections (7) and (8).

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)