



# Finance (No. 3) Act 2010

## 2010 CHAPTER 33

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Income tax and corporation tax*

### **8 Collection of income tax where sum deducted by payer**

In Chapter 16 of Part 15 of ITA 2007, after section 963 (collection of income tax on certain payments by other persons) insert—

#### **“963A Power to make regulations modifying section 963**

- (1) The Commissioners for Her Majesty's Revenue and Customs may by regulations modify, replace or supplement any provision of section 963(2) to (4).
- (2) Regulations under this section may only be made for the purpose of regulating the time at and manner in which persons making payments within section 963(1)(a) or (b) are to account for and pay income tax which is to be collected from them in respect of those payments.
- (3) In particular, regulations under this section may, in relation to income tax for which a person is liable to account—
  - (a) modify any provision of Parts 2 to 6 of TMA 1970, or
  - (b) apply any such provision with or without modifications.
- (4) Regulations under this section may—
  - (a) make different provision for different kinds of payer,
  - (b) make different provision for different circumstances, and
  - (c) authorise the Commissioners for Her Majesty's Revenue and Customs, if they think there are special circumstances justifying it, to make

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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Section 8. (See end of Document for details)*

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special arrangements in relation to income tax for which a person is liable to account.

- (5) Regulations under this section may contain incidental, supplemental, consequential and transitional provision and savings.
- (6) The Commissioners for Her Majesty's Revenue and Customs must not make any regulations under this section unless a draft of them has been laid before and approved by a resolution of the House of Commons.
- (7) References in this Act and in any other enactment to any of the provisions of section 963(2) to (4) are to be read as references to those provisions as modified, replaced or supplemented by provision made by regulations under this section.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Section 8.