
STATUTORY INSTRUMENTS

1995 No. 2902

INCOME TAX

**The Taxation of Income from Land
(Non-residents) Regulations 1995**

Made - - - - 10th November 1995
Laid before the House of
Commons - - 10th November 1995
Coming into force 1st December 1995

**THE TAXATION OF INCOME FROM LAND
(NON-RESIDENTS) REGULATIONS 1995**

Preliminary

1. Citation, commencement and effect
2. Interpretation

Prescribed persons

3. Prescribed persons for the purposes of section 42A
4. Interpretation of regulation 3
5. Partnerships
6. Multiple branches
7. Registration by prescribed persons

Payment and recovery of tax

8. Calculation of payment of tax by person falling with subsection (2)(a) of section 42A
9. Calculation of payment of tax by agent
10. Accounting for tax— quarterly returns
11. Annual returns
12. Certificate of tax liability

Provision of information and inspection and keeping of records

13. Information to be provided to the Board by prescribed persons
14. Inspection of records by officer of the Board
15. Keeping of records

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

16. Use of information

Gross payment of property income

- 17. Application for gross payment of property income
- 18. Review of approval under regulation 17— furnishing of information
- 19. Withdrawal of approval under regulation 17

Provisions relating to self assessment

- 20. Self-assessment— payments on account
 - 21. Self-assessment— consequential provisions
- Signature
Explanatory Note