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STATUTORY INSTRUMENTS

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**1995 No. 2902**

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

*Provisions relating to self assessment*

**Self-assessment— payments on account**

**20.** Section 59A of the Management Act<sup>(1)</sup> (payments on account of income tax) (“section 59A”) shall have effect in relation to payments to be made to the Board by virtue of section 42A in respect of any tax as if any reference in section 59A to income tax deducted at source included a reference to such payments.

**Self-assessment— consequential provisions**

**21.—**(1) A non-resident may set off against either of the amounts specified in paragraph (2) below the aggregate amount of the payments which—

- (a) were liable to be made to the Board under these Regulations for each quarter ending in a year by any person who is a prescribed person in respect of the Schedule A business (or part thereof) carried on by the non-resident in that year, and
- (b) were retained by the prescribed person out of sums due from him to the non-resident in order to meet that liability.

(2) The amounts specified are—

- (a) the amount in which the non-resident is chargeable to income tax for the year in question, and
- (b) the amount of the first payment on account of his liability to income tax for that year.

(3) Where pursuant to paragraph (1) above an amount is set off against the amount specified in paragraph (2)(a) above, section 59A (as modified by regulation 20) shall have effect as if the reference in subsection (1) of that section to the amount which is the assessed amount were a reference to that assessed amount reduced by the amount set off.

(4) Where pursuant to paragraph (1) above an amount is set off against the amount specified in paragraph (2)(b) above, section 59A (as so modified) shall have effect as if the reference in subsection (2) of that section to the first payment on account were a reference to the amount of that payment reduced by the amount set off.

(5) In any case where—

- (a) by virtue of regulation 17 the obligations imposed under these Regulations to make payments to the Board do not apply in any year in relation to payments falling to be treated as receipts of a Schedule A business carried on by a non-resident in that year, and
- (b) those obligations applied to such payments in the immediately preceding year,

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<sup>(1)</sup> Section 59A was inserted by section 192 of the Finance Act 1994 (c. 9) with respect to the year 1996-97 and subsequent years of assessment, and was amended by section 108 of the Finance Act 1995. The section as amended was modified as respects the year 1996-97 by paragraph 2 of Schedule 21 to the Finance Act 1995.

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

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subsection (1) of section 59A (as so modified) shall have effect as if those obligations did not apply in the immediately preceding year.