
STATUTORY INSTRUMENTS

1995 No. 2902

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

Provisions relating to self assessment

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