STATUTORY INSTRUMENTS

1996 No. 1780

INCOME TAX

The Income Tax (Paying and Collecting Agents) Regulations 1996

Made - - - - 5th July 1996
Laid before the House of
Commons - - 9th July 1996
Coming into force 30th July 1996

THE INCOME TAX (PAYING AND COLLECTING AGENTS) REGULATIONS 1996

Preliminary

- 1. Citation and commencement
- 2. Interpretation

Non-chargeability of relevant payments or relevant receipts: declarations

- 3. Declaration by depositary for recognised clearing system
- 4. Declaration by eligible person or appropriate person
- 5. Declaration by eligible person—additional provisions
- 6. Declaration by appropriate person—additional provisions

Returns and payment of tax

- 7. Quarterly returns by paying agents
- 8. Quarterly returns by collecting agents
- 9. Assessment in respect of unpaid tax
- 10. Notices by the Board to paying or collecting agents

Provision of information and inspection and keeping of records

- 11. Information to be provided to the Board by paying or collecting agents
- 12. Inspection of records by officer of the Board

Document Generated: 2023-06-23

Status: This is the original version (as it was originally made).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

- 13. Keeping of records
- 14. Information relating to declarations
- 15.
- Keeping of declarations Production of declarations 16. Signature Explanatory Note