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STATUTORY INSTRUMENTS

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**1996 No. 1782**

**INCOME TAX**

**The Double Taxation Relief (Taxes on Income) (Canadian Dividends and Interest) (Amendment) Regulations 1996**

*Made* - - - - *5th July 1996*  
*Coming into force* - - *30th July 1996*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 791 of the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations:

1. These Regulations may be cited as the Double Taxation Relief (Taxes on Income) (Canadian Dividends and Interest) (Amendment) Regulations 1996 and shall come into force on 30th July 1996.

2. In regulation 2(2) of the Double Taxation Relief (Taxes on Income) (Canadian Dividends and Interest) Regulations 1980(2), for the definition of “chargeable person” there shall be substituted the following definition—

““chargeable person” means any person who is a “collecting agent” within the meaning given by section 118A(d) of the Income and Corporation Taxes Act 1988(3);”.

*S C T Matheson*  
*C W Corlett*

5th July 1996

Two of the Commissioners of Inland Revenue

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(1) 1988 c. 1.

(2) S.I.1980/780, to which there are amendments not relevant to these Regulations.

(3) Section 118A was inserted by paragraph 1 of Schedule 29 to the Finance Act 1996 (c. 8).

**Status:** This is the original version (as it was originally made).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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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Double Taxation Relief (Taxes on Income) (Canadian Dividends and Interest) Regulations 1980 which relate to the taxation of dividend and interest payments from Canadian sources. The Regulations substitute a new definition of “chargeable person” as denoting any person who is a “collecting agent” within the meaning given by section 118A(d) of the Income and Corporation Taxes Act 1988 (inserted by paragraph 1 of Schedule 29 to the Finance Act 1996). The effect is to ensure that a “chargeable person” in the 1980 Regulations is a “collecting agent” for the purposes of the provisions relating to collecting agents inserted (by paragraph 1 of Schedule 29 to the Finance Act 1996) in the Income and Corporation Taxes Act 1988 as Chapter VIIA of Part IV of that Act.