



Income Tax Act 2007

2007 CHAPTER 3

PART 15

DEDUCTION OF INCOME TAX AT SOURCE

CHAPTER 8

CHAPTERS 6 AND 7: SPECIAL PROVISION IN RELATION TO ROYALTIES

Discretion to make payments gross

915 Power to make directions disapplying section 914

- (1) This section applies if an officer of Revenue and Customs is not satisfied that one or more payments to be made by a company will be exempt from income tax as a result of section 758 of ITTOIA 2005 (exemption for certain interest and royalty payments).
- (2) The officer may direct the company that section 914 is not to apply to the payment or payments.
- (3) A direction under subsection (2) may be varied or revoked by a later direction.