



Income Tax Act 2007

2007 CHAPTER 3

PART 15

DEDUCTION OF INCOME TAX AT SOURCE

CHAPTER 18

OTHER REGIMES INVOLVING THE DEDUCTION OF INCOME TAX AT SOURCE

Visiting performers

966 Duty to deduct and account for sums representing income tax

- (1) This section applies if—
 - (a) an entertainer, sportsman or sportswoman of a prescribed description (“a performer”) who is non-UK resident for a tax year performs a relevant activity in the United Kingdom in the tax year, and
 - (b) a payment or transfer connected with the relevant activity is made.
- (2) It does not matter—
 - (a) whether the payment or transfer is made to the performer or anyone else, or
 - (b) when the payment or transfer is made.
- (3) If a payment within subsection (1)(b) is made the person who makes the payment must, on making it, deduct from it a sum representing income tax and account to the Commissioners for Her Majesty's Revenue and Customs for the sum.
- (4) If a transfer within subsection (1)(b) is made the person who makes the transfer must account to the Commissioners for Her Majesty's Revenue and Customs for a sum representing income tax.
- (5) See section 967 as to the calculation of the sums representing income tax mentioned in subsections (3) and (4).

Status: Point in time view as at 21/07/2009. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Section 966. (See end of Document for details)

- (6) This section does not apply to payments or transfers of such a kind as may be prescribed.
- (7) In this section—
 - (a) “relevant activity” means an activity of a prescribed description, and
 - (b) a payment or transfer is connected with a relevant activity if it has a connection of a prescribed kind with that activity.

Status:

Point in time view as at 21/07/2009. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 966.