
STATUTORY INSTRUMENTS

2010 No. 588

The Income Tax Act 2007 (Amendment) Order 2010

Amendment of the Social Security Contributions and Benefits Act 1992

2.—(1) Schedule 2 to the Social Security Contributions and Benefits Act 1992⁽¹⁾ (levy of Class 4 contributions with income tax) is amended as follows.

(2) In paragraph 1(c) for “the Act of 1988” substitute “the Income Tax Acts (see section 989 of ITA 2007)”.

(3) In paragraph 3(5)⁽²⁾—

(a) after paragraph (b) insert—

“(c) payments from which a sum representing income tax must be deducted under—

(i) section 900(2) of ITA 2007 (commercial payments made by individuals),

(ii) section 903(5) of that Act (patent royalties), or

(iii) section 906(5) of that Act (certain royalties etc where usual place of abode of owner is abroad),

(d) so much of any payment from which a sum representing income tax must be deducted under section 910(2) of ITA 2007 (proceeds of a sale of patent rights: payments to non-UK residents) as is equal to the amount referred to in that provision as “the chargeable amount”, or

(e) a payment from which a sum representing income tax must be deducted as a result of a direction under section 944(2) of ITA 2007 (tax avoidance: certain payments to non-UK residents)”, and

(b) for “so far as incurred” substitute “so far as the payment is incurred”.

⁽¹⁾ 1992 c. 4.

⁽²⁾ Paragraph 3(5) was amended by paragraph 422(4) of Schedule 1 to the [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#) and by paragraph 290(3)(d) of Schedule 1 to the [Income Tax Act 2007](#).