



Income Tax Act 2007

2007 CHAPTER 3

PART 15

DEDUCTION OF INCOME TAX AT SOURCE

CHAPTER 2

[^{F1}MEANING OF “RELEVANT INVESTMENT” FOR PURPOSES OF SECTION 876]

F1 ...

Textual Amendments

- F1** S. 858 cross-heading omitted (with effect in accordance with Sch. 6 para. 28 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 6 para. 12\(b\)](#)

^{F2}858 Declarations of non-UK residence: individuals

.....

Textual Amendments

- F2** Ss. 858-861 omitted (with effect in accordance with Sch. 6 para. 28 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 6 para. 12\(a\)](#)

^{F2}859 Declarations of non-UK residence: Scottish partnerships

.....

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Textual Amendments

F2 Ss. 858-861 omitted (with effect in accordance with Sch. 6 para. 28 of the amending Act) by virtue of Finance Act 2016 (c. 24), [Sch. 6 para. 12\(a\)](#)

F²860 **Declarations of non-UK residence: personal representatives**

.....

Textual Amendments

F2 Ss. 858-861 omitted (with effect in accordance with Sch. 6 para. 28 of the amending Act) by virtue of Finance Act 2016 (c. 24), [Sch. 6 para. 12\(a\)](#)

F²861 **Declarations of non-UK residence: settlements**

.....

Textual Amendments

F2 Ss. 858-861 omitted (with effect in accordance with Sch. 6 para. 28 of the amending Act) by virtue of Finance Act 2016 (c. 24), [Sch. 6 para. 12\(a\)](#)

F³862 **Inspection of declarations**

.....

Textual Amendments

F3 S. 862 omitted (13.8.2009) by virtue of The Finance Act 2009, Schedule 47 (Consequential Amendments) Order 2009 (S.I. 2009/2035), art. 1, [Sch. para. 51](#)

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)