



Taxes Management Act 1970

1970 CHAPTER 9

PART VIII

CHARGES ON NON-RESIDENTS

Income tax

^{F1}78 Method of charging non-residents.

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Textual Amendments

- F1** Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

^{F1}79 Profits from branch or agency.

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Textual Amendments

- F1** Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

^{F1}80 Charge on percentage of turnover.

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Changes to legislation: Taxes Management Act 1970, PART VIII is up to date with all changes known to be in force on or before 05 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

F1 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

^{F1}81 Taxation on basis of merchanting profit.

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Textual Amendments

F1 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

^{F1}82 Savings.

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Textual Amendments

F1 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

^{F1}83 Responsibilities and indemnification of persons in whose name a non-resident person is chargeable.

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Textual Amendments

F1 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

Capital gains tax

^{F1}84 Gains from branch or agency.

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Textual Amendments

F1 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by Finance Act 1995 (c. 4), **Sch. 29 Pt. 8(16)**

Changes to legislation: Taxes Management Act 1970, PART VIII is up to date with all changes known to be in force on or before 05 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Corporation tax

F1 85 Application of Part VIII to corporation tax.

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Textual Amendments

F1 Ss. 78-85 repealed (with effect in accordance with Sch. 29 Pt. 8(16) Note 5 of the amending Act) by [Finance Act 1995 \(c. 4\)](#), **Sch. 29 Pt. 8(16)**

F2 85A

Textual Amendments

F2 S. 85A added by [Development Land Tax Act 1976 \(c. 24\)](#) Sch.8 para.20. Development Land Tax Act 1976 repealed by [Finance Act 1985 \(c. 54\)](#), s.98(6), Sch.27 Part X.

Changes to legislation:

Taxes Management Act 1970, PART VIII is up to date with all changes known to be in force on or before 05 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

View outstanding changes

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

- Blanket Amendment words substituted by 2005 c. 4 Sch. 11 para. 5

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

- s. 12ABZAA(5)(a) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(a) (as inserted) by 2020 c. 14 s. 104(4)
- s. 12ABZAA(5)(b) words substituted by 2017 c. 32, Sch. 14 para. 10BA(3)(b) (as inserted) by 2020 c. 14 s. 104(4)
- s. 7(1BA) words substituted by 2017 c. 32 Sch. 14 para. 2(3)
- s. 8(1I)-(1L) inserted by 2024 c. 3 s. 36(1)
- s. 8(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 3(5)
- s. 8(1HA) inserted by 2017 c. 32 Sch. 14 para. 3(11)
- s. 8A(1)(1ZA) substituted for s. 8A(1) by 2017 c. 32 Sch. 14 para. 4(3)
- s. 8A(1G)-(1J) inserted by 2024 c. 3 s. 36(2)
- s. 8A(1AB)-(1AD) inserted by 2017 c. 32 Sch. 14 para. 4(5)
- s. 8A(1FA) inserted by 2017 c. 32 Sch. 14 para. 4(9)
- s. 8A(6)(7) inserted by 2017 c. 32 Sch. 14 para. 4(12)
- s. 12B(1)(1A) substituted for s. 12B(1) by 2017 c. 32 Sch. 14 para. 14(2)
- s. 12B(2ZA)(2ZB) inserted by 2017 c. 32 Sch. 14 para. 14(4)
- s. 12C and cross-heading inserted by 2017 c. 32 s. 60(2)
- s. 12AA(5F)-(5I) inserted by 2024 c. 3 s. 36(3)
- s. 12AC(1)(aa) inserted by 2017 c. 32 Sch. 14 para. 13(2)(c)
- s. 12AC(7)(a) words inserted by 2017 c. 32 Sch. 14 para. 13(3)(b)
- s. 12AC(7)(a) words renumbered as s. 12AC(7)(a) by 2017 c. 32 Sch. 14 para. 13(3)(a)
- s. 12AC(7)(b) inserted by 2017 c. 32 Sch. 14 para. 13(3)(c)
- s. 12ABA(5) inserted by 2017 c. 32 Sch. 14 para. 11(4)
- s. 28ZA(6)(c) inserted by 2017 c. 32 Sch. 14 para. 15(b)
- s. 29(6)(aa) inserted by 2017 c. 32 Sch. 14 para. 20(3)
- s. 29(7)(a)(ia) omitted by 2019 c. 1 Sch. 2 para. 25(6)
- s. 46B(5)(f) and word inserted by 2009 c. 4 Sch. 1 para. 303
- s. 61(1A) inserted by 2007 c. 15 Sch. 13 para. 33(3)
- s. 61(1A) omitted by 2008 c. 9 Sch. 43 para. 1(3)
- s. 63(2)(aa) inserted by 2007 asp 3 Sch. 5 para. 9(2)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(a)
- Sch. A1 amendment to earlier affecting provision 2017 c. 32, s. 60 by 2018 c. 3 Sch. 6 para. 7(2)(b)
- Sch. A1 inserted by 2017 c. 32 s. 60(3)
- Sch. A1 para. 8(6)(b) omitted by 2022 c. 3 Sch. 1 para. 32(b)
- Sch. A1 para. 8(2) substituted by 2022 c. 3 Sch. 1 para. 32(a)