



Income Tax Act 2007

2007 CHAPTER 3

PART 14

INCOME TAX LIABILITY: MISCELLANEOUS RULES

[^{F1}CHAPTER 2B

UK REPRESENTATIVE OF NON-UK RESIDENT]

[^{F1}Supplementary

Textual Amendments

- F1** S. 835R and cross-heading inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 6 para. 16](#) (with [Sch. 9 paras. 1-9, 22](#))

835R Supplementary provision

- (1) For the purposes of this Chapter a person is to be regarded as carrying out a transaction on behalf of another if the person—
 - (a) undertakes the transaction, whether on behalf of or to the account of the other, or
 - (b) gives instructions for it to be so carried out by another.
- (2) In the case of a person who acts as a broker or investment manager as part only of a business, this Chapter has effect as if that part were a separate business.]

[^{F2}835S Interpretation of Chapter

- (1) This section applies for the purposes of this Chapter.

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

- (2) “Branch or agency” means any factorship, agency, receivership, branch or management.
- (3) “Investment manager” has the same meaning as in Chapter 1 (see section 827).
- (4) “Investment transaction” means any transaction of a description specified for the purposes of this section in regulations made by the Commissioners for Her Majesty's Revenue and Customs.
- (5) Provision made in regulations under subsection (4) may, in particular, have effect in relation to the tax year current on the day on which the regulations are made.]

Textual Amendments

- F2** S. 835S inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), **Sch. 6 para. 17** (with Sch. 9 paras. 1-9, 22)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading: Supplementary.