



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 15

#### DEDUCTION OF INCOME TAX AT SOURCE

### CHAPTER 9

#### MANUFACTURED PAYMENTS

#### *Supplementary*

#### **926 Interpretation of Chapter**

(1) Expressions (except “prescribed”) used in this Chapter and in Chapter 2 of Part 11 (manufactured payments) have the same meaning in this Chapter as in that Chapter.

[<sup>F1</sup>(1A) Subsection (1) applies subject to provision made in sections 925A to 925F about the interpretation of those sections or any part of them.]

(2) References in this Chapter to a trade carried on through a branch or agency are to be read, in relation to a company, as references to a trade carried on through a permanent establishment.

#### **Textual Amendments**

- F1** S. 926(1A) 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. 7 para. 113** (with Sch. 9 paras. 1-9, 22)

#### **927 Regulation-making powers: general**

Regulations under this Chapter may make different provision for different cases.

**Status:**

Point in time view as at 01/04/2010.

**Changes to legislation:**

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