



Income Tax Act 2007

2007 CHAPTER 3

PART 15

DEDUCTION OF INCOME TAX AT SOURCE

CHAPTER 7

DEDUCTION FROM OTHER PAYMENTS CONNECTED WITH INTELLECTUAL PROPERTY

Certain royalties etc where usual place of abode of owner is abroad

908 Royalty payments etc made through UK resident agents

- (1) If—
- (a) a payment to which section 906 applies is made through an agent who is UK resident, and
 - (b) the agent is entitled as against the owner of the right to deduct a sum as commission for services provided,
- section 906(5) and Chapters 8 (deduction at special rates), 15 and 16 (collection) apply as if the amount of the payment were the amount net of the sum deductible as commission.
- (2) But if the person by or through whom the payment is made does not know the commission is payable, or does not know its amount—
- (a) the sum representing income tax required to be deducted under section 906 must be calculated in the first instance on the total amount of the payment, and
 - (b) the return to be made under Chapter 15 or the account of the payment under Chapter 16, must be based on that total amount.

Status:

Point in time view as at 08/04/2014.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 908.