



# Finance Act 1966

## 1966 CHAPTER 18

### PART II

#### INCOME TAX

#### **21 Personal reliefs for non-residents.**

- (1) This section has effect as respects the application of the proviso to section 227(2) of the Income Tax Act 1952 (under which certain non-residents are eligible for the personal reliefs from income tax subject to an adjustment made by reference to the amount of income tax payable on certain assumptions) to an individual whose income includes any dividends, interest, royalties or other profits (in this section referred to as income eligible for double taxation relief) which are chargeable to income tax but in respect of which relief (other than credit) is available under an Order in Council under section 347 of the Income Tax Act 1952, or under section 31 of this Act, so as to limit the rate of income tax so chargeable (but not so as to confer an exemption and make it income which is not subject to income tax charged in the United Kingdom).
- (2) Subject to subsection (3) below, for the purposes of the said proviso—
  - (a) in computing the amount of the income tax payable by the individual the tax chargeable in respect of the income eligible for double taxation relief shall be disregarded,
  - (b) in computing the amount of his income subject to income tax charged in the United Kingdom the income eligible for double taxation relief shall be disregarded, and
  - (c) in computing his total income from all sources, including income which is not subject to income tax charged in the United Kingdom, income eligible for double taxation relief shall be included and the income tax which would be chargeable on that total income shall be computed without regard to the double taxation relief available in respect of the income eligible for double taxation relief,

and accordingly where this subsection applies the amount of the tax chargeable in respect of the income eligible for double taxation relief shall not be affected by the said section 227(2).

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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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- (3) This section shall not operate so as to make the tax payable by an individual for a year of assessment higher than it would have been if the double taxation relief had not been available.
- (4) This section has effect as respects the year 1966-67 and subsequent years of assessment.