



Income Tax Act 2007

2007 CHAPTER 3

PART 14

INCOME TAX LIABILITY: MISCELLANEOUS RULES

[^{F1}CHAPTER 2B

UK REPRESENTATIVE OF NON-UK RESIDENT

[^{F1}Introduction

Textual Amendments

- F1** Pt. 14 Ch. 2B 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. 1](#) (with Sch. 9 paras. 1-9, 22)

835C Overview of Chapter

- (1) This Chapter provides for a branch or agency to be treated as the UK representative of a non-UK resident in respect of certain amounts chargeable to income tax.
- (2) For obligations and liabilities in relation to income tax imposed on a branch or agency which under this Chapter is treated as the UK representative of a non-UK resident, see Chapter 2C.]

[^{F2}835D Income tax chargeable on company's income: application

This Chapter does not apply in relation to income tax chargeable on income of a company otherwise than as a trustee.]

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

Textual Amendments

- F2** S. 835D 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. 2** (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: Introduction.