



Income Tax Act 2007

2007 CHAPTER 3

PART 14

INCOME TAX LIABILITY: MISCELLANEOUS RULES

[^{F1}CHAPTER 2B

UK REPRESENTATIVE OF NON-UK RESIDENT]

[^{F1}Persons who are not UK representatives

[^{F1}835G Agents

- (1) This section applies if a non-UK resident carries on (alone or in partnership) a business through an agent in the United Kingdom.
- (2) The agent is not the UK representative of the non-UK resident in relation to an amount within section 835E(2) arising to the non-UK resident from—
 - (a) so much of the non-UK resident's business as relates to disregarded transactions, or
 - (b) property or rights which, as a result of disregarded transactions, are used by, or held by or for, the agent on behalf of the non-UK resident.
- (3) “Disregarded transactions” are transactions—
 - (a) carried out through the agent in the United Kingdom, and
 - (b) in respect of which the agent does not act in the course of carrying on a regular agency for the non-UK resident.]

Status: Point in time view as at 01/04/2010.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, Section 835G. (See end of Document for details)

Textual Amendments

- F1** S. 835G 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. 5** (with Sch. 9 paras. 1-9, 22)

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