



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 14

#### INCOME TAX LIABILITY: MISCELLANEOUS RULES

#### [<sup>F1</sup>CHAPTER 2B

#### UK REPRESENTATIVE OF NON-UK RESIDENT]

#### *[<sup>F1</sup>Persons who are not UK representatives]*

#### [<sup>F1</sup>835J Persons acting under alternative finance arrangements

- (1) Subsection (2) applies if an amount within section 835E(2) arising to a non-UK resident consists of alternative finance return.
- (2) Neither of the following is the UK representative of the non-UK resident in relation to the amount—
  - (a) the other party to the alternative finance arrangements,
  - (b) any other person acting for the non-UK resident in relation to the alternative finance arrangements.
- (3) In subsection (1) “alternative finance return” means alternative finance return within the application of section 564I, 564K or 564L(2) or (3).
- (4) In subsection (2) the reference to “the alternative finance arrangements” is a reference to the alternative finance arrangements under which the alternative finance return mentioned in subsection (1) arises.]

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**Changes to legislation:** *There are currently no known outstanding effects for the Income Tax Act 2007, Section 835J. (See end of Document for details)*

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**Textual Amendments**

- F1** S. 835J 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. 8** (with Sch. 9 paras. 1-9, 22)

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