



Income Tax Act 2007

2007 CHAPTER 3

PART 15

DEDUCTION OF INCOME TAX AT SOURCE

CHAPTER 1

INTRODUCTION

849 Interaction with other Income Tax Acts provisions

- (1) Regulations made under [^{F1}section 7 of TIOPA 2010 (double taxation arrangements: general regulations)] make provision disapplying or otherwise affecting duties to deduct under this Part in circumstances where relief is available under double taxation arrangements.
- (2) Sections 821 and 822 of ICTA make provision in relation to under-deductions and over-deductions from some payments which are made before the passing of the relevant annual Act imposing income tax and corporation tax.
- (3) In accordance with section 783 of ITTOIA 2005 (general disregard of exempt income for income tax purposes), any payment (or part of a payment) which is exempt from income tax as a result of Part 6 of ITTOIA 2005 is ignored for the purposes of the duties under this Part.

This is subject to any express or implied provision to the contrary.

- (4) [^{F2}Section 564Q (deduction of income tax at source under this Part) makes] provision for Chapters 2 to 5, 12 and 19 to have effect in relation to alternative finance arrangements.
- (5) For exceptions from the duties to deduct under Chapters 3, 6, 7, 10 and 14 in connection with the London Olympic Games and Paralympic Games see—
 - (a) Chapter 6 of Part 3 of FA 2006, and

Status: Point in time view as at 19/07/2012.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Section 849. (See end of Document for details)

(b) regulations made under that Chapter.

Textual Amendments

- F1** Words in s. 849(1) substituted (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. 8 para. 84](#) (with [Sch. 9 paras. 1-9, 22](#))
- F2** Words in s. 849(4) substituted (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. 8 para. 222](#) (with [Sch. 9 paras. 1-9, 22](#))

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