



Income Tax Act 2007

2007 CHAPTER 3

PART 15

DEDUCTION OF INCOME TAX AT SOURCE

CHAPTER 2

DEDUCTION BY DEPOSIT-TAKERS AND BUILDING SOCIETIES

Supplementary

871 Power to make regulations to give effect to Chapter

- (1) The Commissioners for Her Majesty's Revenue and Customs may by regulations make provision—
 - (a) about the giving of information by deposit-takers, building societies and appropriate persons,
 - (b) about the inspection of deposit-takers' and building societies' books, documents and other records by officers of Revenue and Customs, and
 - (c) generally for giving effect to this Chapter.
- (2) Regulations under this section may contain incidental, supplemental, consequential and transitional provision and savings.
- (3) In this section “appropriate person” means a person who, in relation to an investment, falls within any of the following—
 - (a) section 858(5),
 - (b) section 859(5),
 - (c) section 860(4), or
 - (d) section 861(5).