



Income Tax Act 2007

2007 CHAPTER 3

PART 15 U.K.

DEDUCTION OF INCOME TAX AT SOURCE

CHAPTER 3 U.K.

DEDUCTION FROM CERTAIN PAYMENTS OF YEARLY INTEREST

Exceptions from duty to deduct

883 Interest on loan to buy life annuity U.K.

The duty to deduct a sum representing income tax under section 874 does not apply to a payment of interest to which section 369 of ICTA applies (interest on loan to buy life annuity payable under deduction of tax).

Status:

Point in time view as at 06/04/2021.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 883.