



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 15

#### DEDUCTION OF INCOME TAX AT SOURCE

### CHAPTER 5

#### DEDUCTION FROM PAYMENTS OF UK PUBLIC REVENUE DIVIDENDS

#### *Introduction*

#### **890 Overview of Chapter**

- (1) This Chapter contains provision about the deduction of sums representing income tax from payments of UK public revenue dividends.
- (2) Section 891 defines “UK public revenue dividend”.
- (3) Section 892 contains a duty to deduct sums representing income tax from payments of UK public revenue dividends unless they are payable gross.
- (4) Sections 893 and 894 explain when such payments are payable gross.
- (5) Sections 895 and 896 make provision for the making, and withdrawal, of applications for payments to be subject to the duty to deduct under this Chapter.
- (6) Section 897 contains a regulation-making power in connection with payments from which sums must be deducted under this Chapter.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 890.