



Income Tax Act 2007

2007 CHAPTER 3

PART 15

DEDUCTION OF INCOME TAX AT SOURCE

CHAPTER 8

CHAPTERS 6 AND 7: SPECIAL PROVISION IN RELATION TO ROYALTIES

Deduction at special rates

913 Interpretation of sections 911 and 912

- (1) In sections 911 and 912 “royalty” includes—
 - (a) a payment received as consideration for the use of, or the right to use, a copyright, patent, trade mark, design, process or information, and
 - (b) the proceeds of the sale of the whole or part of any patent rights.
- (2) In sections 911 and 912 “payee” means the person beneficially entitled to the income in respect of which the payment is made.