



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 15

#### DEDUCTION OF INCOME TAX AT SOURCE

### CHAPTER 15

#### COLLECTION: DEPOSIT-TAKERS, BUILDING SOCIETIES AND CERTAIN COMPANIES

#### *Assessments and errors*

#### **956 Assessments where section 946 payment included in return**

- (1) This section applies if any income tax in respect of a section 946 payment which is included in a return under this Chapter has not been paid at or before the date mentioned in section 951.
- (2) An officer of Revenue and Customs may make an assessment on the person who made the payment.
- (3) Income tax may be assessed under this section whether or not it has been paid when the assessment is made.

**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Point in time view as at 19/07/2012.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 956.