



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 15

#### DEDUCTION OF INCOME TAX AT SOURCE

### CHAPTER 18

#### OTHER REGIMES INVOLVING THE DEDUCTION OF INCOME TAX AT SOURCE

#### *Visiting performers*

#### **966 Duty to deduct and account for sums representing income tax**

- (1) This section applies if—
  - (a) an entertainer, sportsman or sportswoman of a prescribed description (“a performer”) who is non-UK resident for a tax year performs a relevant activity in the United Kingdom in the tax year, and
  - (b) a payment or transfer connected with the relevant activity is made.
- (2) It does not matter—
  - (a) whether the payment or transfer is made to the performer or anyone else, or
  - (b) when the payment or transfer is made.
- (3) If a payment within subsection (1)(b) is made the person who makes the payment must, on making it, deduct from it a sum representing income tax and account to the Commissioners for Her Majesty's Revenue and Customs for the sum.
- (4) If a transfer within subsection (1)(b) is made the person who makes the transfer must account to the Commissioners for Her Majesty's Revenue and Customs for a sum representing income tax.
- (5) See section 967 as to the calculation of the sums representing income tax mentioned in subsections (3) and (4).

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**Status:** Point in time view as at 06/04/2014. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects for the Income Tax Act 2007, Section 966. (See end of Document for details)

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- (6) This section does not apply to payments or transfers of such a kind as may be prescribed.
- (7) In this section—
- (a) “relevant activity” means an activity of a prescribed description, and
  - (b) a payment or transfer is connected with a relevant activity if it has a connection of a prescribed kind with that activity.

**Modifications etc. (not altering text)**

- C1** S. 966 excluded (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 20 para. 4**
- C2** S. 966 excluded (1.1.2011) by [The London Olympic Games and Paralympic Games Tax Regulations 2010 \(S.I. 2010/2913\)](#), regs. 1, **3(3)** (with regs. 9, 11)
- C3** S. 966 excluded (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **s. 13(5)**
- C4** S. 966 excluded (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **s. 9(4)**
- C5** [S. 966](#) excluded (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 47(4)(6)**

**Status:**

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