
Status: Point in time view as at 21/07/2008.

Changes to legislation: Finance Act 2008, Paragraph 10 is up to date with all changes known to be in force on or before 20 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 16

NON-RESIDENTS: INVESTMENT MANAGERS

PART 3

NON-RESIDENTS LIABLE TO TAX: DISREGARDED INVESTMENT INCOME OR PROFITS

ITA 2007

- 10 (1) Section 818 of ITA 2007 (the independent investment manager conditions) is amended as follows.
- (2) In subsection (1), for the words from “if” to the end substitute “ if conditions A to E are met. ”
- (3) Omit subsections (7) and (8).

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