
Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 32. (See end of Document for details)

SCHEDULES

SCHEDULE 6

UK REPRESENTATIVES OF NON-UK RESIDENTS

PART 2

NEW PART 7A OF TCGA 1992

32 After section 271H insert—

“271I Indemnities

- (1) An independent agent of a non-UK resident is entitled to be indemnified for the amount of any liability of the non-UK resident which the agent has discharged by virtue of section 271F.
- (2) An independent agent of a non-UK resident is entitled to retain, from the sums mentioned in subsection (3), amounts sufficient to meet any liabilities which by virtue of section 271F the agent has discharged or to which the agent is subject.
- (3) The sums are those which—
 - (a) (ignoring subsection (2)) are due from the independent agent to the non-UK resident, or
 - (b) are received by the independent agent on behalf of the non-UK resident.”

Changes to legislation:

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Paragraph 32.