
Status: Point in time view as at 15/09/2016.

Changes to legislation: Finance Act 2016, Paragraph 20 is up to date with all changes known to be in force on or before 07 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 6

DEDUCTION OF INCOME TAX AT SOURCE

PART 3

AMENDMENTS OF OR RELATING TO CHAPTER 2 OF PART 15 OF ITA 2007

Amendments relating to Chapter 2 of Part 15 of ITA 2007

- 20 (1) In section 564Q(1) of ITA 2007 (alternative finance return: deduction of income tax at source under Chapter 2 of Part 15)—
- (a) after “Chapter 2 of Part 15” insert “ and section 876 ”,
 - (b) for “deduction by deposit-takers and building societies” substitute “ exception for deposit-takers ”, and
 - (c) after “Chapter 2 of that Part” insert “ and section 876 ”.
- (2) In section 564Q(5) of ITA 2007 (alternative finance return: deduction of income tax at source under Chapters 3 to 5 of Part 15)—
- (a) after “of Part 15” insert “ except section 876 ”, and
 - (b) for “those Chapters” substitute “ those provisions ”.

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