
Status: Point in time view as at 15/09/2016.

Changes to legislation: Finance Act 2016, Paragraph 26 is up to date with all changes known to be in force on or before 20 July 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 4

DEDUCTION OF TAX FROM UK PUBLIC REVENUE DIVIDENDS

- 26 In section 877 of ITA 2007 (duty to deduct under section 874: exception relating to UK public revenue dividends)—
- (a) for “in respect of” substitute “ that is ”, and
 - (b) after “dividend” insert “ (as defined by section 891) ”.

Status:

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