
STATUTORY INSTRUMENTS

1970 No. 488

The Double Taxation Relief (Taxes on
Income) (General) Regulations 1970

5. The United Kingdom payer shall not, in respect of any payment, be charged with or liable to account for any tax which, but for a notice given under Regulation 2(2), he would have been required by the Income Tax Acts to deduct and account for on making the payment but in compliance with the notice has not deducted.