
STATUTORY INSTRUMENTS

1995 No. 2902

**The Taxation of Income from Land
(Non-residents) Regulations 1995**

Preliminary

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Taxation of Income from Land (Non-residents) Regulations 1995 and shall come into force on 1st December 1995.

(2) These Regulations shall have effect with respect to any payment made on or after 6th April 1996 which—

- (a) constitutes income of a Schedule A business carried on by a non-resident, and
- (b) either—
 - (i) is made by a person falling within subsection (2)(a) of section 42A who is a prescribed person in respect of the non-resident, or
 - (ii) is received by an agent who is a prescribed person in respect of the non-resident or by another person at the direction of that agent.

Interpretation

2. In these Regulations unless the context otherwise requires—

- “agent” means a person falling within subsection (2)(b) of section 42A;
- “annual period” means the period commencing on 1st April and ending on the following 31st March;
- “the Board” means the Commissioners of Inland Revenue;
- “deductible expense” means an expense which is deductible under the Tax Acts in computing the profits or gains of a non-resident’s Schedule A business;
- “Management Act” means the Taxes Management Act 1970(1);
- “non-resident” means a person who has his usual place of abode outside the United Kingdom;
- “notice” means notice in writing;
- “prescribed person” means a person prescribed by regulation 3;
- “professional trustee” means a person who carries on, or is employed by, a business which consists of or includes the management of trusts, and who acts as trustee in the course of that business or employment;
- “quarter” means—
 - (a) the period from 6th April 1996 to 30th June 1996;

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(b) any subsequent period of 3 months ending with the last day of September, December, March or June;

“section 42A” means section 42A of the Taxes Act;

“Schedule A business” shall be construed in accordance with subsection (8)(a) of section 42A;

“Taxes Act” means the Income and Corporation Taxes Act 1988⁽²⁾;

“year” means year of assessment.