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STATUTORY INSTRUMENTS

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**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.