
STATUTORY INSTRUMENTS

1995 No. 2902

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

Provisions relating to self assessment

Self-assessment— payments on account

20. Section 59A of the Management Act⁽¹⁾ (payments on account of income tax) (“section 59A”) shall have effect in relation to payments to be made to the Board by virtue of section 42A in respect of any tax as if any reference in section 59A to income tax deducted at source included a reference to such payments.

⁽¹⁾ Section 59A was inserted by section 192 of the Finance Act 1994 (c. 9) with respect to the year 1996-97 and subsequent years of assessment, and was amended by section 108 of the Finance Act 1995. The section as amended was modified as respects the year 1996-97 by paragraph 2 of Schedule 21 to the Finance Act 1995.