
STATUTORY INSTRUMENTS

2018 No. 143

The Taxation of Securitisation Companies
(Amendment) Regulations 2018

Insertion of new regulation 14A (removal of withholding obligation)

8. After regulation 14 insert—

“Removal of withholding obligation

14A. The duty to deduct a sum representing income tax under section 901 of ITA 2007⁽¹⁾ does not apply to payments made by or on behalf of a securitisation company.”