



# Finance Act 2004

## 2004 CHAPTER 12

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 6

#### EXEMPTION FROM INCOME TAX FOR CERTAIN INTEREST AND ROYALTY PAYMENTS

##### *Payment without deduction*

#### <sup>F1</sup>102 Claim for tax deducted at source from exempt interest or royalty payments

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#### **Textual Amendments**

**F1** S. 102 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007](#) (c. 3), s. 1034(1), Sch. 1 para. 463, **Sch. 3 Pt. 1** (with Sch. 2)

**Changes to legislation:**

Finance Act 2004, Section 102 is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)