

*These notes refer to the Income Tax Act 2007 (c.3)
which received Royal Assent on 20 March 2007*

INCOME TAX ACT 2007

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 15: Deduction of income tax at source

Overview

Chapter 18: Other regimes involving the deduction of income tax at source

Overview

Section 965: Overview of sections 966 to 970

2955. This section gives an overview of sections 966 to 970, which provide for the payment of sums representing income tax to the Commissioners for Her Majesty's Revenue and Customs where certain payments and transfers are made in connection with United Kingdom performances by non-UK resident entertainers, sportsmen and sportswomen (visiting performers).
2956. Following the House of Lords decision in *Agassi v Robinson* [2006 UKHL 23]¹, Schedule 1 to this Act amends section 556 of ICTA and section 13 of ITTOIA to make explicit that these sections will have effect regardless of whether there is a duty to deduct income tax under section 555 of ICTA. See *Change 156* in Annex 1.
2957. Section 48(2)(b) of ITEPA has been amended by Schedule 1 to this Act to make it explicit that a transfer which is subject to deduction under the rules about visiting performers, is not also subject to the rules about the provision of services through intermediaries in Chapter 8 of Part 2 of ITEPA. See *Change 161* in Annex 1.

¹ [2006] STC 1056