STATUTORY INSTRUMENTS

1965 No. 636

INCOME TAX

The Double Taxation Relief (Taxes on Income) (General) (No. 4) Regulations 1965

Made - - - - 24*th March* 1965
Coming into Operation 6*th April* 1965

The Commissioners of Inland Revenue in exercise of the powers conferred upon them by section 351 of the Income Tax Act 1952(a) hereby make the following Regulations:—

1. These Regulations may be cited as the Double Taxation Relief (Taxes on Income) (General) (No. 4) Regulations 1965 and shall come into operation on the 6th April 1965.

2.—(1) In these Regulations "the principal Regulations" means the Double Taxation Relief (Taxes on Income) (General) Regulations 1946 as amended(b).

(2) The Interpretation Act 1889(c) shall apply to these Regulations as it applies to an Act of Parliament.

3. Paragraph (6)(*a*) of Regulation 3 of the principal Regulations shall have effect as if for the words "the Special Commissioners, who for that purpose shall have all the powers of a surveyor" there were substituted the words "an inspector".

4. The functions of an inspector under the said Regulation 3 as amended by the preceding Regulation may be exercised in relation to events and as respects periods and tax for periods before as well as after the coming into operation of these Regulations.

By Order of the Commissioners of Inland Revenue.

W. H. B. Johnson,
Secretary.

24th March 1965.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.
(b) S.R. & O. 1946/466 (Rev. X, p. 328: 1946 I, p. 867), S.I. 1950/1517, 1954/1366 (1950 I, p. 996; 1954 I, p. 968).
(c) 52 & 53 Vict. c. 63.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

Regulation 3 of the Double Taxation Relief (Taxes on Income) (General) Regulations 1946 provides for the payment without deduction of United Kingdom tax of certain royalties, etc. payable to non-residents in cases where the payment is exempt from tax by virtue of a double taxation agreement. Where it is discovered that a non-resident is not entitled to such exemption an assessment can be made in respect of any tax which, but for the Regulation, would have been deductible. These Regulations transfer the power to make assessments in these circumstances from the Special Commissioners of Income Tax to the Inspector of Taxes, to whom powers of making Income Tax assessments generally have been transferred by the Income Tax Management Act 1964 (1964 c. 37).