



Income Tax Act 2007

2007 CHAPTER 3

PART 15

DEDUCTION OF INCOME TAX AT SOURCE

CHAPTER 18

OTHER REGIMES INVOLVING THE DEDUCTION OF INCOME TAX AT SOURCE

Visiting performers

966 Duty to deduct and account for sums representing income tax

- (1) This section applies if—
 - (a) an entertainer, sportsman or sportswoman of a prescribed description (“a performer”) who is non-UK resident for a tax year performs a relevant activity in the United Kingdom in the tax year, and
 - (b) a payment or transfer connected with the relevant activity is made.
- (2) It does not matter—
 - (a) whether the payment or transfer is made to the performer or anyone else, or
 - (b) when the payment or transfer is made.
- (3) If a payment within subsection (1)(b) is made the person who makes the payment must, on making it, deduct from it a sum representing income tax and account to the Commissioners for Her Majesty's Revenue and Customs for the sum.
- (4) If a transfer within subsection (1)(b) is made the person who makes the transfer must account to the Commissioners for Her Majesty's Revenue and Customs for a sum representing income tax.
- (5) See section 967 as to the calculation of the sums representing income tax mentioned in subsections (3) and (4).

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- (6) This section does not apply to payments or transfers of such a kind as may be prescribed.
- (7) In this section—
- (a) “relevant activity” means an activity of a prescribed description, and
 - (b) a payment or transfer is connected with a relevant activity if it has a connection of a prescribed kind with that activity.

Modifications etc. (not altering text)

- C1** S. 966 excluded (8.4.2010) by [Finance Act 2010 \(c. 13\)](#), **Sch. 20 para. 4**
- C2** S. 966 excluded (1.1.2011) by [The London Olympic Games and Paralympic Games Tax Regulations 2010 \(S.I. 2010/2913\)](#), regs. 1, **3(3)** (with regs. 9, 11)
- C3** S. 966 excluded (17.7.2012) by [Finance Act 2012 \(c. 14\)](#), **s. 13(5)**
- C4** S. 966 excluded (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **s. 9(4)**
- C5** S. 966 excluded (6.4.2014) by [Finance Act 2014 \(c. 26\)](#), **s. 47(4)(6)**
- C6** S. 966 excluded (retrospective to 8.7.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), **s. 30(4)(6)**
- C7** S. 966 excluded (19.7.2016) by [The Major Sporting Events \(Income Tax Exemption\) Regulations 2016 \(S.I. 2016/771\)](#), regs. 1, **10**
- C8** S. 966 excluded (19.7.2016) by [The Major Sporting Events \(Income Tax Exemption\) Regulations 2016 \(S.I. 2016/771\)](#), regs. 1, **6**
- C9** S. 966 excluded (31.5.2017) by [The Major Sporting Events \(Income Tax Exemption\) Regulations 2017 \(S.I. 2017/614\)](#), regs. 1, **2(3)**
- C10** S. 966 excluded (31.5.2021) by [The Major Sporting Events \(Income Tax Exemption\) Regulations 2021 \(S.I. 2021/224\)](#), regs. 1, **3(4)**
- C11** S. 966 excluded (31.7.2021) by [The Major Sporting Events \(Income Tax Exemption\) \(2021 UEFA Super Cup\) Regulations 2021 \(S.I. 2021/882\)](#), regs. 1(1), **3(4)**
- C12** S. 966 excluded (27.5.2022) by [The Major Sporting Events \(Income Tax Exemption\) \(Finalissima Football Match\) Regulations 2022 \(S.I. 2022/487\)](#), regs. 1, **3(4)**
- C13** S. 966 excluded (30.6.2022) by [The Major Sporting Events \(Income Tax Exemption\) \(UEFA Women’s EURO 2022 Finals\) Regulations 2022 \(S.I. 2022/489\)](#), regs. 1, **3(4)**
- C14** S. 966 excluded (30.6.2022) by [The Major Sporting Events \(Income Tax Exemption\) \(2022 Birmingham Commonwealth Games\) Regulations 2022 \(S.I. 2022/493\)](#), regs. 1, **3(4)**
- C15** S. 966 excluded (1.4.2023) by [The Major Sporting Events \(Income Tax Exemption\) \(Women’s Finalissima Football Match\) Regulations 2023 \(S.I. 2023/393\)](#), regs. 1, **3(4)**
- C16** S. 966 excluded (temp.) (22.2.2024) by [The Major Sporting Events \(Income Tax Exemption\) \(World Athletics Indoor Championships Glasgow 24\) Regulations 2023 \(S.I. 2023/1381\)](#), regs. 1(1), **2(4)**

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Changes and effects yet to be applied to :

- s. 966 excluded by [S.I. 2024/546 reg. 2\(4\)](#)

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. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)