HMRC - TSEM9964 - Specific Types Of Property: Shares - Taxation Of Dividends

Under ITTOIA/S383, income tax is charged on dividends and other distributions of a UK resident company. Under ITTOIA/S385, the person liable for the tax under S383 is the person to whom the distribution is made or is treated as made, or the person receiving or entitled to the distribution.

For the taxation of dividends from shares held jointly by married couples/civil partners, see TSEM9800.

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