
Changes to legislation: Finance Act 2008, Paragraph 27 is up to date with all changes known to be in force on or before 26 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. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 7

REMITTANCE BASIS

PART 1

MAIN PROVISIONS

Employment income

- 27 (1) Section 370 (travel costs and expenses where duties performed abroad) is amended as follows.
- (2) In subsection (1), for the words from “taxable” to “UK)” substitute “relevant taxable earnings”.
- (3) After subsection (5) insert—
- “(6) In this section “relevant taxable earnings” means general earnings for a tax year in which the employee is ordinarily UK resident that—
- (a) are taxable earnings under section 15, and
 - (b) would be taxable earnings under section 15 even if the employee made a claim under section 809B of ITA 2007 (claim for remittance basis) for that year.”

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)