
Changes to legislation: Finance Act 2008, Paragraph 30 is up to date with all changes known to be in force on or before 28 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

- 30 (1) Section 413 (exception in certain cases of foreign service) is amended as follows.
- (2) In subsection (3), for paragraph (a) substitute—
- “(a) any earnings from the employment would not be relevant earnings,
or”
- (3) After that subsection insert—
- “(3A) In subsection (3)(a) “relevant earnings” means—
- (a) for service in or after the tax year 2008-09, earnings—
- (i) which are for a tax year in which the employee is ordinarily UK resident,
- (ii) to which section 15 applies, and
- (iii) to which that section would apply, even if the employee made a claim under section 809B of ITA 2007 (claim for remittance basis) for that year, and
- (b) for service before the tax year 2008-09, general earnings to which section 15 or 21 as originally enacted applies.”

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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\(2\)](#)