
Changes to legislation: Finance Act 2008, Paragraph 4 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

- 4 (1) Section 10 (meaning of “taxable earnings” etc) is amended as follows.
- (2) In subsection (2), for the words after “with” substitute “ Chapters 4 and 5 of this Part ”.
- (3) After subsection (3) insert—
- “(4) Subsection (3) is subject to Chapter 5A of this Part (certain specific employment income under Part 7: individuals to whom to remittance basis 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\(2\)](#)