
Changes to legislation: Finance Act 2008, Paragraph 70 is up to date with all changes known to be in force on or before 23 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

Minor and consequential amendments

- 70 (1) Section 857 (partners to whom the remittance basis may apply) is amended as follows.
- (2) In subsection (1), for paragraph (c) substitute—
“(c) section 809B, 809D or 809E of ITA 2007 (remittance basis) applies to a partner for a tax year.”
- (3) In subsection (3), omit “for the purposes of this Act (see Part 8)”.
- (4) Accordingly, in the heading, for “**may apply**” substitute “**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\(2\)](#)