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SCHEDULES

SCHEDULE 1

Section 5

INCOME TAX: ABOLITION OF NON-RESIDENTS' PERSONAL RELIEFS

Introduction

1 Chapter 1 of Part 7 of ICTA (income tax: personal reliefs) is amended as follows.

Abolition of reliefs

- 2 Omit—
- (a) section 256 (general),
 - (b) section 256A (“adjusted net income”),
 - (c) section 256B (“the minimum amount”),
 - (d) section 257 (personal allowance),
 - (e) sections 257A to 257BB (married couple's allowance etc),
 - (f) section 257C (indexation),
 - (g) section 265 (blind person's allowance),
 - (h) section 273 (payments securing annuities), and
 - (i) section 278 (non-residents).

Consequential amendments

- 3 (1) Section 266 (life assurance premiums) is amended as follows.
- (2) In subsection (1)—
- (a) for “individual” substitute “eligible individual”, and
 - (b) omit “or makes a payment falling within subsection (7) below”.
- (3) After that subsection insert—
- “(1A) For the purposes of subsection (1) above an individual is an eligible individual if the individual—
- (a) is resident in the United Kingdom, or
 - (b) meets the conditions in section 56(3) of ITA 2007.”
- (4) In subsection (3), omit “(7),”.
- (5) In subsection (4), for “subsections (7) and” substitute “subsection”.
- (6) Omit subsection (7).
- (7) In subsection (8), for “and is entitled to relief by virtue of section 278(2) or (2ZA)” substitute “(but is entitled to relief by virtue of subsection (1A)(b))”.
- 4 (1) Section 274 (limits on relief under sections 266 and 273) is amended as follows.

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- (2) In subsection (1), omit “or other sums”.
 - (3) In subsection (2)—
 - (a) for “sections 266 and 273” substitute “ section 266 ”, and
 - (b) omit “or sums”, and
 - (c) for “the appropriate rate” substitute “ 12.5% ”.
 - (4) Omit subsection (3).
 - (5) In subsection (4), omit “or other sum” (in both places).
 - (6) In the heading, for “**sections 266 and 273**” substitute “ **section 266** ”.
- 5 In paragraph 6(1) of Schedule 14 (provisions ancillary to section 266), omit “, otherwise than in accordance with subsection (7) of that section,”.

Repeals

- 6 Omit—
- (a) in TMA 1970—
 - (i) in section 36(3A), “section 257BA of the principal Act or”,
 - (ii) in section 37A, “section 257BB or 265 of the principal Act or”, and
 - (iii) in section 43A(2A)(a), “section 257BA of the principal Act or”,
 - (b) in FA 1988, section 33 and, in Schedule 3, paragraphs 8 and 10,
 - (c) in FA 1989, section 33(4)(a), (5)(b), (8)(a) and (9)(b),
 - (d) in F(No.2)A 1992, in Schedule 5, paragraphs 2, 8(4) and 9(3),
 - (e) in FA 1993, section 107(3)(a),
 - (f) in FA 1994, section 77(1) and (2),
 - (g) in FA 1996, in Schedule 20, paragraph 14(3) and, in Schedule 21, paragraphs 4 to 6,
 - (h) in FA 1997, section 56(2),
 - (i) in FA 1998, section 27(1)(a) and, in Schedule 3, paragraph 10,
 - (j) in FA 1999, sections 25(3), 31 and 32,
 - (k) in FA 2000, section 39(8) and (9),
 - (l) in ITEPA 2003, in Schedule 6, paragraph 35,
 - (m) in FA 2004, in Schedule 35, paragraph 12,
 - (n) in ITTOIA 2005, in Schedule 1, paragraph 124,
 - (o) in ITA 2007—
 - (i) in section 23, in Step 3, “or section 257 or 265 of ICTA”,
 - (ii) in sections 26(1)(a) and 27(5), “or section 257A, 257AB, 257BA or 257BB of ICTA”,
 - (iii) in section 423(5), “or section 257 or 265 of ICTA”, “or section 257A, 257AB, 257BA or 257BB of ICTA”, “or section 266(7) of ICTA” and “or section 273 of ICTA”,
 - (iv) in section 811, in subsection (5), “or section 278(2) of ICTA” and, in subsection (6), “or section 257 or 265 of ICTA”, “or section 257A, 257AB, 257BA or 257BB of ICTA” and “or section 273 of ICTA”,
 - (v) in section 833(5), “or section 278 of ICTA”,

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- (vi) in Schedule 1, paragraphs 27 to 35, 36(5) and (6), 37 and 232(2),
and
- (vii) in Schedule 2, Part 4,
- (p) in FA 2008—
 - (i) in section 2(1) and (2), paragraph (b) and the “and” before it,
 - (ii) in section 3, in subsection (1), “and section 257(2) of ICTA” and
“and section 257(3) of ICTA” and, in subsection (2), paragraph (b)
and the “and” before it, and
 - (iii) in Schedule 39, paragraphs 18 to 20, and
- (q) in this Act, in section 3(1) and (2), paragraph (b) and the “and” before it.

Commencement

- 7 The amendments made by this Schedule have effect for the tax year 2010-11 and subsequent tax years.

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

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

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)