
Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Paragraph 8 is up to date with all changes known to be in force on or before 24 June 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

TRANSITIONALS AND SAVINGS

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

Taxable earnings

- 8 (1) The charging provisions of Chapters 4 and 5 of Part 2—
- (a) apply for the purpose of determining taxable earnings from an employment in the tax year 2003-04 or any later tax year, and
 - (b) accordingly apply where (for the purposes of those Chapters) general earnings are received, or remitted to the United Kingdom, in that or any later tax year.
- (2) But they apply to general earnings for a tax year before the tax year 2003-04, as well as to those for that or any later year.
- This is subject to sub-paragraph (3).
- (3) If—
- (a) any general earnings within subsection (1) of section 22 (chargeable overseas earnings) or 26 (foreign earnings of resident employee) are for a tax year before 1989-90,
 - (b) the earnings are remitted to the United Kingdom in the tax year 2003-04 or any later tax year (“the remittance year”), and
 - (c) either—
 - (i) the employee is not resident in the United Kingdom in the remittance year, or
 - (ii) the employment is not held in the remittance year,subsection (2) of section 22 or 26 does not apply to the earnings.
- (4) Section 30 (treatment of earnings for year in which employment not held) does not apply where any of the tax years mentioned in subsection (2) or (3) of that section is a tax year before the tax year 1989-90.

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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. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)