
Changes to legislation: Finance Act 2008, Paragraph 20 is up to date with all changes known to be in force on or before 19 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

- 20 (1) Section 27 (UK-based earnings for year when employee non-UK resident) is amended as follows.
- (2) For subsection (3) substitute—
- “(3) Subsection (2) applies whether or not the employment is held when the earnings are received.”
- (3) After subsection (4) insert—
- “(5) Sections 18 and 19 (time when earnings are received) apply for the purposes of this section.”

Changes to legislation:

Finance Act 2008, Paragraph 20 is up to date with all changes known to be in force on or before 19 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.

[View outstanding changes](#)

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\(2\)](#)