Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 7

REMITTANCE BASIS

PART 2

NON-RESIDENT COMPANIES AND TRUSTS ETC

Offshore income gains

In section 830(4) of ITTOIA 2005 (meaning of "relevant foreign income"), after paragraph (a) insert—

"(aa) section 762ZB(2) of ICTA (offshore income gains),".