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SCHEDULES

SCHEDULE 27

Section 51

REMITTANCE BASIS

PART 1

AMENDMENTS OF ITA 2007

- 1 Chapter A1 of Part 14 of ITA 2007 (remittance basis) is amended as follows.
- 2 In section 809C (claim for remittance basis by long-term UK resident: nomination of foreign income and gains to which section 809H(2) is to apply), after subsection (5) insert—
 - “(5A) The references to income tax in subsection (5) do not include income tax under section 424 (gift aid).”
- 3 (1) Section 809D (application of remittance basis without claim where unremitted foreign income and gains under £2,000) is amended as follows.
 - (2) In subsection (1), insert at the end (not as part of paragraph (c))— “ unless condition A or condition B is met. ”
 - (3) After that subsection insert—
 - “(1A) Condition A is that the individual is not domiciled in the United Kingdom in that year and conditions A to F in section 828B are met.
 - (1B) Condition B is that the individual gives notice in a return under section 8 of TMA 1970 that this section is not to apply in relation to the individual for that year.”
- 4 (1) Section 809E (application of remittance basis without claim: other cases) is amended as follows.
 - (2) In subsection (1), for paragraph (c) substitute—
 - “(c) for that year the individual either has no UK income or gains or has no UK income and gains other than taxed investment income not exceeding £100.”
 - (3) In that subsection, insert at the end (not as part of paragraph (e))— “ unless the individual gives notice in a return under section 8 of TMA 1970 that this section is not to apply in relation to the individual for that year. ”
 - (4) After subsection (2) insert—
 - “(2A) For the purposes of subsection (1)(c) “taxed investment income” means UK income or gains consisting of payments within section 946 from which a sum representing income tax has been deducted.”

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- 5 In section 809H (claim for remittance basis by long-term UK resident: charge), after subsection (5) insert—
- “(5A) The references to income tax in subsection (5) do not include income tax under section 424 (gift aid).”
- 6 (1) Section 809L (meaning of “remitted to the United Kingdom”) is amended as follows.
- (2) Omit subsection (8).
- (3) In subsection (9), for “income or chargeable gains are used in respect of a debt include cases where income or chargeable gains are” substitute “property (including income or chargeable gains) is used in respect of a debt include cases where the property is”.
- 7 (1) Section 809M (meaning of “relevant person” for purposes of sections 809L, 809N and 809O) is amended as follows.
- (2) In subsection (2)(e), insert at the end “or a company which is a 51% subsidiary of such a close company”.
- (3) In subsection (3), after paragraph (c) insert—
- “(ca) “participator”, in relation to a close company, means a person who is a participator in relation to the company for the purposes of section 419 of ICTA (see sections 417(1) and 419(7) of that Act),
- (cb) “51% subsidiary” has the same meaning as in the Corporation Tax Acts (see section 838 of ICTA).”
- 8 In section 809P (amount remitted), insert at the end—
- “(13) If the property forms part of a set only part of which is in the United Kingdom, the amount remitted is such portion of what it would have been had the complete set been brought to, or received or used in, the United Kingdom when the part was as is just and reasonable (having regard to the part of the set which is there).”
- 9 (1) Section 809T (foreign chargeable gains accruing on disposals made other than for full consideration) is amended as follows.
- (2) In subsection (1)(b), after “amount” insert “ at least ”.
- (3) In the heading, for “**other**” substitute “ **otherwise** ”.
- 10 (1) Section 809X (property which is exempt property) is amended as follows.
- (2) In subsection (4), omit “that derive from relevant foreign income”.
- (3) In subsection (5), omit “of any description that derives from relevant foreign income”.
- 11 (1) Section 809Z5 (notional remitted amount) is amended as follows.
- (2) In subsection (1), omit “of income”.
- (3) Omit subsections (2) and (3).

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PART 2

AMENDMENTS OF OTHER ACTS

TCGA 1992

- 12 In section 14A(3)(b) of TCGA 1992 (section 13: non-UK domiciled individuals), after “amount” insert “ at least ”.

ITTOIA 2005

- 13 In section 648 of ITTOIA 2005 (income arising under a settlement), for subsections (2) to (5) substitute—

- “(2) But if, in a tax year, the settlor is not UK resident, references in this Chapter to income arising under a settlement do not include income arising under the settlement in that tax year in respect of which the settlor, if actually entitled to it, would not be chargeable to income tax by deduction or otherwise because of not being UK resident.
- (3) And if, for a tax year, section 809B, 809D or 809E of ITA 2007 (remittance basis) applies to the settlor, references in this Chapter to income arising under a settlement include in relation to any relevant foreign income arising under the settlement in that tax year only such of it as is remitted to the United Kingdom (in that tax year or any subsequent tax year) in circumstances such that, if the settlor remitted it, the settlor would be chargeable to income tax.
- (4) See Chapter A1 of Part 14 of ITA 2007 for the meaning of “remitted to the United Kingdom” etc.
- (5) Where subsection (3) applies the remitted income is treated for the purposes of this Chapter as arising under the settlement in the tax year in which it is remitted.”

FA 2008

- 14 In paragraph 86 of Schedule 7 to FA 2008 (remittance basis: transitional provisions), after sub-paragraph (4) insert—

“(4A) For the purposes of sub-paragraph (4), section 648(2) to (5) of ITTOIA 2005 (and corresponding earlier enactments) do not apply (so that relevant foreign income which arose under a settlement in the tax year 2007-08 or any earlier tax year is to be treated as income for the tax year in which it arose).”

PART 3

COMMENCEMENT

- 15 (1) The amendments made by paragraphs 2 to 5, 10, 11(2) and 14 have effect for the tax year 2008-09 and subsequent tax years.
- (2) The other amendments made by this Schedule come into force on 22 April 2009.

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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\(4\)\(c\)](#)