
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 46

ORDINARY RESIDENCE

PART 1

INCOME TAX AND CAPITAL GAINS TAX: REMITTANCE BASIS OF TAXATION

Treatment of relevant foreign earnings

- 7 (1) In section 22 (chargeable overseas earnings for year when remittance basis applies and employee ordinarily UK resident), in subsection (1), for paragraph (b) substitute—
- “(b) the employee does not meet the requirement of section 26A for that year.”
- (2) Accordingly—
- (a) in the heading of that section, for “**ordinarily UK resident**” substitute “**outside section 26**”, and
- (b) in the italicised heading before that section, for “*UK ordinarily resident employees*” substitute “*employees outside section 26*”.

Changes to legislation:

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