
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 8. (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

- 8 In section 23 (calculation of “chargeable overseas earnings”), in subsection (2), for paragraph (aa) substitute—
- “(aa) the employee does not meet the requirement of section 26A for that year.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 8.