

SCHEDULES

SCHEDULE 6

EMPLOYMENT INCOME: DUTIES PERFORMED IN THE UK AND OVERSEAS

PART 1

APPORTIONMENT OF EARNINGS

- 1 Part 2 of ITEPA 2003 (employment income: charge to tax) is amended as follows.
- 2 In section 15 (earnings for year when employee UK resident), as amended by Schedule 45 to this Act, in subsection (5)—
 - (a) after paragraph (a) omit “and”, and
 - (b) after paragraph (b) insert “, and
 - (c) section 41ZA (which is about determining the extent to which general earnings are in respect of United Kingdom duties).”
- 3 In Chapter 5 (taxable earnings: remittance basis rules and rules for non-UK resident employees), after section 41 insert—

“Apportionment of earnings

41ZA Basis of apportionment

The extent to which general earnings are in respect of duties performed in the United Kingdom is to be determined under this Chapter on a just and reasonable basis.”