
EXPLANATORY NOTE

(This note is not part of the Order)

This Order replaces the amounts specified in sections 256B, 257, 257A, 257AB and 265 of the Income and Corporation Taxes Act 1988 in accordance with the directions given in section 257C(1) of that Act.

This Order applies to individuals who are not resident in the United Kingdom and who satisfy the conditions of section 278(2) of the Income and Corporation Taxes Act 1988. The allowances, the minimum amount and the adjusted net income limits for 2008-09 which apply to individuals who are resident in the United Kingdom in the tax year 2008-09 are specified in the Income Tax (Indexation) (No. 2) Order 2007 ([S.I. 2007/3481](#)).

This Order does not impose any costs on business.