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**Changes to legislation:** Finance Act 2008, Paragraph 11 is up to date with all changes known to be in force on or before 31 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 7

#### REMITTANCE BASIS

#### PART 1

#### MAIN PROVISIONS

#### *Employment income*

- 11 (1) Section 20 (taxable earnings under Chapter 5: introduction) is amended as follows.
- (2) For subsection (1) substitute—
- “(1) This Chapter—
- (a) contains provision for calculating what are taxable earnings from certain kinds of employment in a tax year for which section 809B, 809D or 809E of ITA 2007 (remittance basis) applies to the employee, and
- (b) sets out what are taxable earnings from an employment in a tax year in which the employee is non-UK resident.”
- (3) In subsection (2), omit paragraphs (b) and (c).
- (4) In subsection (3), for “the sections listed in subsection (1)” substitute “ sections 22, 26 and 27 ”.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)