



Income Tax Act 2007

2007 CHAPTER 3

PART 14

INCOME TAX LIABILITY: MISCELLANEOUS RULES

[^{F1}CHAPTER A1

REMITTANCE BASIS

Effect of section 809B, 809D or 809E applying

[^{F1}809G Claim for remittance basis: effect on allowances etc

- (1) This section applies if section 809B (claim for remittance basis to apply) applies to an individual for a tax year.
- (2) For that year, the individual is not entitled to—
 - (a) any allowance under Chapter 2 of Part 3 (personal allowance and blind person's allowance),
 - (b) any tax reduction under Chapter 3 of that Part (tax reductions for married couples and civil partners), ^{F2}...
 - [^{F3}(ba) any tax reduction under Chapter 3A of that Part (transferable tax allowance for married couples and civil partners), or]
 - (c) any relief under section 457 [^{F4}or 458] (payments for life insurance etc).
- (3) See also [^{F5}section 1K(6)] of TCGA 1992 (no annual exempt amount for chargeable gains).]

Textual Amendments

- F1** Pt. 14 Ch. A1 inserted (21.7.2008 with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 1](#) (with [Sch. 7 paras. 85-89](#))

Changes to legislation: *There are currently no known outstanding effects for the Income Tax Act 2007, Section 809G. (See end of Document for details)*

- F2** Word in s. 809G(2) omitted (with effect in accordance with s. 11(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 11\(8\)\(a\)](#)
- F3** S. 809G(2)(ba) inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(8\)\(b\)](#)
- F4** Words in s. 809G(2)(c) substituted (17.7.2012) (with effect in accordance with Sch. 39 para. 32(6) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 39 para. 32\(2\)\(d\)](#)
- F5** Words in s. 809G(3) substituted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\), Sch. 1 para. 103](#)

Modifications etc. (not altering text)

- C1** Pt. 14 Ch. A1 modified by 2005 c. 5, s. 643F(4) (as inserted (with effect for the tax year 2018-19 and subsequent years) by [Finance Act 2018 \(c. 3\), Sch. 10 paras. 11, 21\(1\)](#) (with [Sch. 11 para. 22](#)))
- C2** Pt. 14 Ch. A1 modified by 2005 c. 5, s. 643N(3)(4) (as inserted (with effect for the tax year 2018-19 and subsequent years) by [Finance Act 2018 \(c. 3\), Sch. 10 paras. 11, 21\(1\)](#) (with [Sch. 11 para. 22](#)))
- C3** S. 809G excluded (with effect in accordance with Sch. 8 para. 16(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 8 para. 16\(3\)](#)
- C4** S. 809G excluded (with effect in accordance with Sch. 8 para. 15(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 8 para. 15\(3\)](#)
- C5** Ss. 809G, 809H excluded (15.3.2018) by [Finance Act 2018 \(c. 3\), Sch. 10 para. 2\(3\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 809G.