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**Changes to legislation:** Finance Act 2008, Paragraph 40 is up to date with all changes known to be in force on or before 30 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 **U.K.**

#### REMITTANCE BASIS

#### **PART 1** **U.K.**

#### MAIN PROVISIONS

#### *Employment income*

- 40 In Schedule 1 (index of defined expressions), omit the entries relating to—
- (a) receipt of money earnings (in Chapter 5 of Part 2), and
  - (b) receipt of non-money earnings (in Chapter 5 of Part 2).

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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\(2\)](#)