

*Status: Point in time view as at 17/07/2013.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Special charging rules for relevant foreign income charged on remittance basis. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 45

#### STATUTORY RESIDENCE TEST

#### PART 3

#### SPLIT YEAR TREATMENT

*Special charging rules for relevant foreign income charged on remittance basis*

- 90 In section 832 of ITTOIA 2005 (relevant foreign income charged on remittance basis), for subsection (2) substitute—
- “(2) For any tax year for which the individual is UK resident, income tax is charged on the full amount of so much (if any) of the relevant foreign income as is remitted to the United Kingdom—
- (a) in that year, or
  - (b) in the UK part of that year, if that year is a split year as respects the individual.”
- 91 (1) Chapter 2 of Part 13 of ITA 2007 (transfer of assets abroad) is amended as follows in consequence of the amendment made by the preceding paragraph.
- (2) In section 726 (non-UK domiciled individuals to whom remittance basis applies), after subsection (4) insert—
- “(5) In the application of section 832 of ITTOIA 2005 to the foreign deemed income, subsection (2) of that section has effect with the omission of paragraph (b).”
- (3) In section 730 (non-UK domiciled individuals to whom remittance basis applies), after subsection (4) insert—
- “(5) In the application of section 832 of ITTOIA 2005 to the foreign deemed income, subsection (2) of that section has effect with the omission of paragraph (b).”
- (4) In section 735 (non-UK domiciled individuals to whom remittance basis applies), after subsection (4) insert—
- “(5) In the application of section 832 of ITTOIA 2005 to the foreign deemed income, subsection (2) of that section has effect with the omission of paragraph (b).”

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