
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 37. (See end of Document for details)

SCHEDULES

SCHEDULE 46

ORDINARY RESIDENCE

PART 2

INCOME TAX: ARISING BASIS OF TAXATION

ITEPA 2003

- 37 (1) Section 378 (deductions from seafarers' earnings: eligibility) is amended as follows.
- (2) In subsection (1), for “relevant taxable earnings or EEA-resident earnings” substitute “relevant general earnings”.
- (3) For subsection (5) substitute—
- “(5) Relevant general earnings” means—
- (a) taxable earnings under section 15, 22 or 26, or
- (b) general earnings—
- (i) to which section 27 applies, and
- (ii) which are for a period in which the employee is liable under the law of an EEA State (other than the United Kingdom) to tax in that State by reason of domicile or residence.”
- (4) Omit subsection (6).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 37.