
Status: Point in time view as at 17/07/2014.

Changes to legislation: Finance Act 2014, Paragraph 2 is up to date with all changes known to be in force on or before 05 June 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)

SCHEDULES

SCHEDULE 3

RESTRICTIONS ON REMITTANCE BASIS

2 In section 23 (taxable earnings: calculation of “chargeable overseas earnings”) after subsection (1) insert—

“(1A) But none of an employee's general earnings from an employment for a tax year are to be “chargeable overseas earnings” if section 24A applies in relation to the employment for the tax year.”

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