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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 19. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### SETTLEMENTS: ANTI-AVOIDANCE ETC

#### PART 2

#### INCOME TAX

#### ITA 2007

19 After section 735B insert—

**“735C Person liable under section 733C or 733E and remittance basis applies**

- (1) This section applies in relation to income if—
  - (a) the income is treated as arising to an individual for a tax year—
    - (i) as a result of the operation of section 733C(3) and (4) where section 733C(3) applies because of section 733C(2), or
    - (ii) as a result of the operation of section 733E, and
  - (b) section 809B, 809D or 809E (remittance basis) applies to the individual for that year.
- (2) The income is treated as relevant foreign income of the individual.
- (3) For the purposes of Chapter A1 of Part 14 (remittance basis) treat the onward payment, or (as the case may be) the part of it whose amount or value is equal to the amount of the income, as deriving from the income.
- (4) In the application of section 832 of ITTOIA 2005 in relation to the income, subsection (2) of that section has effect with the omission of its paragraph (b).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 19.