



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 8

FOREIGN INCOME: SPECIAL RULES

CHAPTER 2

RELEVANT FOREIGN INCOME CHARGED ON REMITTANCE BASIS

Remittance basis

^{F1}831 Claims for relevant foreign income to be charged on the remittance basis

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Textual Amendments

F1 S. 831 omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 7 para. 52

[^{F2}832 Relevant foreign income charged on remittance basis

(1) This section applies to an individual's relevant foreign income for a tax year ("the relevant foreign income") if section 809B, 809D or 809E of ITA 2007 (remittance basis) applies to the individual for that year.

[^{F3}(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—

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- (a) in that year, or
 - (b) in the UK part of that year, if that year is a split year as respects the individual.]
- (3) Subsection (2) applies whether or not the source of the income exists when the income is remitted.
- (4) See Chapter A1 of Part 14 of ITA 2007 for the meaning of “remitted to the United Kingdom” etc.

Textual Amendments

- F2** Ss. 832-832B substituted for s. 832 (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 53](#) (with [Sch. 7 para. 83](#))
- F3** S. 832(2) substituted (with effect in accordance with Sch. 45 para. 153(2) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 90](#)

Modifications etc. (not altering text)

- C1** S. 832 applied by 2007 c. 3, s. 809F(3) (as inserted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 1](#) (with [s. 809F\(6\)](#)))
- C2** S. 832 modified (16.11.2017) by 2007 c. 3, s. 735B(4) (as inserted (with effect in accordance with Sch. 8 para. 39 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 38](#))
- C3** S. 832 excluded (16.11.2017) by 2007 c. 3, s. 730(6) (as inserted (with effect in accordance with Sch. 8 para. 39 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 33](#))
- C4** S. 832 excluded (16.11.2017) by 2007 c. 3, s. 726(6)(7) (as inserted (with effect in accordance with Sch. 8 para. 39 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 30](#))

[^{F4}832A] Section 832: temporary non-residents

- (1) This section applies if an individual is temporarily non-resident.
- (2) Treat any of the individual's relevant foreign income within subsection (3) that is remitted to the United Kingdom in the temporary period of non-residence as remitted to the United Kingdom in the period of return.
- (3) Relevant foreign income is within this subsection if—
 - (a) it is relevant foreign income for the UK part of the year of departure or an earlier tax year, and
 - (b) section 832 applies to it.
- (4) Any apportionment required for the purposes of subsection (3)(a) is to be done on a just and reasonable basis.
- (5) Nothing in any double taxation relief arrangements is to be read as preventing the individual from being chargeable to income tax in respect of any relevant foreign income treated by virtue of this section as remitted to the United Kingdom in the period of return (or as preventing a charge to that tax from arising as a result).
- (6) Part 4 of Schedule 45 to FA 2013 (statutory residence test: anti-avoidance) explains—
 - (a) when an individual is to be regarded as “temporarily non-resident”, and
 - (b) what “the temporary period of non-residence” and “the period of return” mean.

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(7) In this section, “double taxation relief arrangements” means arrangements that have effect under section 2(1) of TIOPA 2010.]

Textual Amendments

F4 S. 832A substituted (with effect in accordance with Sch. 45 para. 153(3) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 118](#)

832B Section 832: deductions from remitted income

(1) The only case in which deductions are allowed from the income mentioned in section 832(2) is where the income is from a trade, profession or vocation carried on outside the United Kingdom.

(2) In that case the same deductions are allowed as are allowed under the Income Tax Acts where the trade, profession or vocation is carried on in the United Kingdom.]

Textual Amendments

F2 Ss. 832-832B substituted for s. 832 (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 53](#) (with [Sch. 7 para. 83](#))

^{F5}833 Income treated as remitted: repayment of UK-linked debts

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Textual Amendments

F5 Ss. 833-837 omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 54](#)

Modifications etc. (not altering text)

C5 S. 833 applied (6.4.2007 with effect as stated in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), [ss. 735\(6\)](#), [1034](#) (with transitional provisions and savings in [Sch. 2](#))

^{F5}834 Arrangements treated as repayment of UK-linked debts

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Textual Amendments

F5 Ss. 833-837 omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 54](#)

Modifications etc. (not altering text)

C6 S. 834 applied (6.4.2007 with effect as stated in [s. 1034\(1\)](#) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), [ss. 735\(6\)](#), [1034](#) (with transitional provisions and savings in [Sch. 2](#))

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Relief for delayed remittances

F⁵835 Relief for delayed remittances

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Textual Amendments

F5 Ss. 833-837 omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 7 para. 54**

F⁵836 Relief for delayed remittances: backdated pensions

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Textual Amendments

F5 Ss. 833-837 omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 7 para. 54**

F⁵837 Claims for relief on delayed remittances

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Textual Amendments

F5 Ss. 833-837 omitted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 7 para. 54**

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Chapter 2.