



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](#)

Status:

Point in time view as at 15/09/2016.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 831.