

*Status: Point in time view as at 21/07/2009.*

*Changes to legislation: Finance Act 2009, Cross Heading: Consequential amendments is up to date with all changes known to be in force on or before 26 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 1

#### INCOME TAX: ABOLITION OF NON-RESIDENTS' PERSONAL RELIEFS

##### *Consequential amendments*

- 3 (1) Section 266 (life assurance premiums) is amended as follows.
- (2) In subsection (1)—
- (a) for “individual” substitute “eligible individual”, and
  - (b) omit “or makes a payment falling within subsection (7) below”.
- (3) After that subsection insert—
- “(1A) For the purposes of subsection (1) above an individual is an eligible individual if the individual—
- (a) is resident in the United Kingdom, or
  - (b) meets the conditions in section 56(3) of ITA 2007.”
- (4) In subsection (3), omit “(7)”.
- (5) In subsection (4), for “subsections (7) and” substitute “subsection”.
- (6) Omit subsection (7).
- (7) In subsection (8), for “and is entitled to relief by virtue of section 278(2) or (2ZA)” substitute “(but is entitled to relief by virtue of subsection (1A)(b))”.
- 4 (1) Section 274 (limits on relief under sections 266 and 273) is amended as follows.
- (2) In subsection (1), omit “or other sums”.
- (3) In subsection (2)—
- (a) for “sections 266 and 273” substitute “section 266”, and
  - (b) omit “or sums”, and
  - (c) for “the appropriate rate” substitute “12.5%”.
- (4) Omit subsection (3).
- (5) In subsection (4), omit “or other sum” (in both places).
- (6) In the heading, for “**sections 266 and 273**” substitute “**section 266**”.
- 5 In paragraph 6(1) of Schedule 14 (provisions ancillary to section 266), omit “, otherwise than in accordance with subsection (7) of that section,”.

**Status:**

Point in time view as at 21/07/2009.

**Changes to legislation:**

Finance Act 2009, Cross Heading: Consequential amendments is up to date with all changes known to be in force on or before 26 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.