



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 2

EMPLOYMENT INCOME: CHARGE TO TAX

CHAPTER 5

[^{F1}TAXABLE EARNINGS: REMITTANCE BASIS RULES AND RULES FOR NON-UK RESIDENT EMPLOYEES]

[^{F1}Remittance basis rules for UK ordinarily resident employees]

22 Chargeable overseas earnings for year when [^{F1}remittance basis applies and employee ordinarily UK resident]

- (1) This section applies to general earnings for a tax year^[F2], to the extent that they are chargeable overseas earnings for that year, if—
 - (a) section 809B, 809D or 809E of ITA 2007 (remittance basis) applies to the employee for that year, and
 - (b) the employee is ordinarily UK resident in that year.]
- (2) The full amount of any general earnings within subsection (1) which are remitted to the United Kingdom in a tax year is an amount of “taxable earnings” from the employment in that year.
- ^[F3](3) Subsection (2) applies whether or not the employment is held when the earnings are remitted.]
- (4) Section 23 applies for calculating how much of an employee’s general earnings are “chargeable overseas earnings” for a tax year^{F4}....

Status: Point in time view as at 21/07/2008. This version of this provision has been superseded.

Changes to legislation: Income Tax (Earnings and Pensions) Act 2003, Section 22 is up to date with all changes known to be in force on or before 22 July 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)

- (5) Where any chargeable overseas earnings are taxable earnings under subsection (2), any deduction taken into account under section 23(3) in calculating the amount of the chargeable overseas earnings—
- (a) cannot then be deducted under section 11 from those taxable earnings, but
 - (b) may be deducted under that section from any taxable earnings under [^{F5}section 15].
- [^{F6}(6) See Chapter A1 of Part 14 of ITA 2007 for the meaning of “remitted to the United Kingdom” etc.
- (7) General earnings for the employee for the tax year fall within section 15(1) to the extent that they do not fall within subsection (1).]

Textual Amendments

- F1** Words in s. 22 heading substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 14\(7\)](#) (with [Sch. 7 para. 82](#))
- F2** Words in s. 22(1) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 14\(2\)](#) (with [Sch. 7 para. 82](#))
- F3** S. 22(3) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 14\(3\)](#) (with [Sch. 7 para. 82](#))
- F4** Words in s. 22(4) 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. 14\(4\)](#) (with [Sch. 7 para. 82](#))
- F5** Words in s. 22(5)(b) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 14\(5\)](#) (with [Sch. 7 para. 82](#))
- F6** S. 22(6)(7) inserted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 14\(6\)](#) (with [Sch. 7 para. 82](#))

Modifications etc. (not altering text)

- C1** S. 22 applied by 2007 c. 3, s. 809F(2) (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)))

Status:

Point in time view as at 21/07/2008. This version of this provision has been superseded.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 22 is up to date with all changes known to be in force on or before 22 July 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.