



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: employees not UK ordinarily resident]

26 Foreign earnings for year when [^{F1}remittance basis applies and employee not ordinarily UK resident]

(1) This section applies to general earnings for a tax year [^{F2}where section 809B, 809D or 809E of ITA 2007 (remittance basis) applies to the employee for that year and the employee is not ordinarily UK resident in that year, if the general earnings] are neither—

- (a) general earnings in respect of duties performed in the United Kingdom, nor
- (b) general earnings from overseas Crown employment subject to United Kingdom tax.

(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.]

Status: Point in time view as at 21/07/2008. This version of this provision has been superseded.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 26 is up to date with all changes known to be in force on or before 29 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)

- (4) Section 28 explains what is meant by “general earnings from overseas Crown employment subject to United Kingdom tax”.
- [^{F4}(5) See Chapter A1 of Part 14 of ITA 2007 for the meaning of “remitted to the United Kingdom” etc.
- (6) General earnings for the employee for the tax year fall within section 15(1) if they do not fall within subsection (1).]

Textual Amendments

- F1** Words in s. 26 heading substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 7 para. 19(5)** (with [Sch. 7 para. 82](#))
- F2** Words in s. 26(1) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 7 para. 19(2)** (with [Sch. 7 para. 82](#))
- F3** S. 26(3) substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 7 para. 19(3)** (with [Sch. 7 para. 82](#))
- F4** S. 26(5)(6) inserted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), **Sch. 7 para. 19(4)** (with [Sch. 7 para. 82](#))

Modifications etc. (not altering text)

- C1** S. 26 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 26 is up to date with all changes known to be in force on or before 29 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.