



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]

^{F2} ...

34 Earnings remitted to UK: further provisions about UK-linked debts

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Textual Amendments

F1 Pt. 2 Ch. 5 title substituted (with effect in accordance with Sch. 7 para. 81 of the amending Act) by Finance Act 2008 (c. 9), [Sch. 7 para. 10](#)

Textual Amendments

F2 S. 31 cross-heading 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. 21](#)

Status:

Point in time view as at 21/07/2008. This version of this provision no longer has effect.

Changes to legislation:

Income Tax (Earnings and Pensions) Act 2003, Section 34 is up to date with all changes known to be in force on or before 08 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.