



# Income Tax (Trading and Other Income) Act 2005

## 2005 CHAPTER 5

### PART 3

#### PROPERTY INCOME

#### CHAPTER 11

##### OVERSEAS PROPERTY INCOME

### **357 Charge to tax on overseas property income**

Income tax is charged on the overseas property income of a person to whom the remittance basis applies.

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**Modifications etc. (not altering text)**

C1 Ss. 353-368 modified (7.4.2005) by Finance Act 2005 (c. 7), s. 51(2)

**Status:**

Point in time view as at 06/04/2005. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 357.