



Income Tax (Trading and Other Income) Act 2005

2005 CHAPTER 5

PART 8

FOREIGN INCOME: SPECIAL RULES

CHAPTER 2

RELEVANT FOREIGN INCOME CHARGED ON REMITTANCE BASIS

Remittance basis

^{F1} 834 Arrangements treated as repayment of UK-linked debts

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Textual Amendments

- F1** Ss. 833-837 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. 54**

Modifications etc. (not altering text)

- C1** S. 834 applied (6.4.2007 with effect as stated in s. 1034(1) of the amending Act) by **Income Tax Act 2007 (c. 3), ss. 735(6), 1034** (with transitional provisions and savings in **Sch. 2**)

Status:

Point in time view as at 06/04/2023.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Trading and Other Income) Act 2005, Section 834.