



Income Tax Act 2007

2007 CHAPTER 3

PART 14

INCOME TAX LIABILITY: MISCELLANEOUS RULES

[^{F1}CHAPTER A1

REMITTANCE BASIS

[^{F1}[^{F2}Relief for money used to pay tax etc]

Textual Amendments

- F1** Pt. 14 Ch. A1 inserted (21.7.2008 with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 1](#) (with [Sch. 7 paras. 85-89](#))
- F2** S. 809V cross heading substituted (17.7.2012) (with effect in accordance with Sch. 12 para. 17 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 12 para. 6](#)

^I_{F3} **809UA** Money used for payments on account

- (1) Subsection (2) applies to income or chargeable gains of an individual if—
- the income or gains would (but for subsection (2)) be regarded as remitted to the United Kingdom by virtue of the bringing of money to the United Kingdom,
 - the money is brought to the United Kingdom by way of direct payments to the Commissioners on account of income tax,
 - the tax year (“tax year 2”) in respect of which the payments on account are made is a tax year for which section 809H (remittance basis charge for long-term UK resident) does not apply as respects the individual, and
 - that section applied as respects the individual for the previous tax year (“tax year 1”).

Status: Point in time view as at 17/07/2013.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading: Relief for money used to pay tax etc. (See end of Document for details)

- (2) The relevant amount of income or chargeable gains is to be treated as not remitted to the United Kingdom if money equal to the relevant amount is taken offshore by—
- (a) the 15 March following the end of tax year 2, or
 - (b) such later date as the Commissioners may allow on a claim made by the individual.
- (3) A claim under subsection (2)(b)—
- (a) may be made only if the individual has made and delivered a return under section 8 of TMA 1970 for tax year 2 and reasonably expects to receive from the Commissioners a repayment of tax paid in respect of that tax year, and
 - (b) may be made no later than the 5 April following the end of tax year 2.
- (4) Money that is taken offshore in accordance with subsection (2) is to be treated as having the same composition of kinds of income and capital as the money used to make the payments on account.
- (5) In this section “the relevant amount” means the lower of the following—
- (a) the amount brought to the United Kingdom as mentioned in subsection (1)(b), and
 - (b) the applicable amount (as defined in section 809H) for tax year 1.]

Textual Amendments

- F3** S. 809UA inserted (with effect in accordance with s. 21(5) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), [s. 21\(3\)](#)

[^{F4}809V Money paid to the Commissioners

- (1) Subsection (2) applies to income or chargeable gains of an individual if—
- (a) the income or gains would (but for subsection (2)) be regarded as remitted to the United Kingdom by virtue of the bringing of money to the United Kingdom,
 - (b) the money is brought to the United Kingdom by way of one or more direct payments to the Commissioners, and
 - (c) the payments are made in relation to a tax year to which section 809H applies as regards the individual.
- (2) The income or chargeable gains are to be treated as not remitted to the United Kingdom to the extent that the payments do not exceed the applicable amount (as defined in section 809H).
- (3) Subsection (2) does not apply to payments if or to the extent that they are repaid by the Commissioners.]]

Textual Amendments

- F4** S. 809V substituted (17.7.2012) (with effect in accordance with Sch. 12 para. 5 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 12 para. 4](#)

Status:

Point in time view as at 17/07/2013.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading:
Relief for money used to pay tax etc.