



Income Tax Act 2007

2007 CHAPTER 3

PART 13

TAX AVOIDANCE

CHAPTER 2

TRANSFER OF ASSETS ABROAD

Charge where benefit received

[^{F1}735 Non-UK domiciled individuals to whom remittance basis applies

- (1) This section applies if—
 - (a) income is treated under section 732 as arising to an individual in a tax year (“the deemed income”),
 - (b) section 809B, 809D or 809E (remittance basis) applies to the individual for the year, and
 - (c) the individual is not domiciled in the United Kingdom in the year.
- (2) For the purposes of this section the deemed income is “foreign” if (and to the extent that) the relevant income to which it relates would be relevant foreign income if it were the individual's.
- (3) Treat the foreign deemed income as relevant foreign income of the individual.
- (4) For the purposes of Chapter A1 of Part 14 (remittance basis) treat relevant income, or a benefit, that relates to any part of the foreign deemed income as deriving from that part of the foreign deemed income.]

Status: Point in time view as at 01/01/2012. This version of this provision has been superseded.

*Changes to legislation: There are currently no known outstanding effects
for the Income Tax Act 2007, Section 735. (See end of Document for details)*

Textual Amendments

- F1** Ss. 735, 735A substituted (21.7.2008 with effect in accordance with Sch. 7 para. 170 of the amending Act) for s. 735 by [Finance Act 2008 \(c. 9\)](#), **Sch. 7 para. 169**

Status:

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