



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 14

#### INCOME TAX LIABILITY: MISCELLANEOUS RULES

#### [<sup>F1</sup>CHAPTER A1

#### REMITTANCE BASIS

#### *Application of remittance basis*

#### [<sup>F1</sup>809B Claim for remittance basis to apply

- (1) This section applies to an individual for a tax year if the individual—
- (a) is UK resident [<sup>F2</sup>for that year] ,
  - (b) is not domiciled in the United Kingdom in that year <sup>F3</sup>..., and
  - (c) makes a claim under this section for that year.

[ Section 835BA (deemed domicile) applies for the purposes of subsection (1)(b).]  
<sup>F4</sup>(1A)

<sup>F5</sup>(2) .....

- (3) Sections 42 and 43 of TMA 1970 (procedure and time limit for making claims), except section 42(1A) of that Act, apply in relation to a claim under this section as they apply in relation to a claim for relief.]

#### 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** Words in s. 809B(1)(a) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 45 para. 152\(2\)](#)

*Status: Point in time view as at 15/03/2018.*

*Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Section 809B. (See end of Document for details)*

- F3** Words in s. 809B(1)(b) omitted (with effect in accordance with Sch. 46 para. 25 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 46 para. 3\(a\)](#) (with [Sch. 46 para. 26](#))
- F4** S. 809B(1A) inserted (with effect in accordance with Sch. 8 para. 14(6) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 14\(2\)](#) (with [Sch. 8 para. 15\(2\)](#))
- F5** S. 809B(2) omitted (with effect in accordance with Sch. 46 para. 25 of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 46 para. 3\(b\)](#) (with [Sch. 46 para. 26](#))

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

- C1** S. 809B applied by 2003 c. 1, s. 41C(7) (as inserted (21.7.2008 with effect in accordance with Sch. 7 para. 80 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 7 para. 22](#))
- C2** Pt. 14 Ch. A1 modified by 2005 c. 5, s. 643F(4) (as inserted (with effect for the tax year 2018-19 and subsequent years) by [Finance Act 2018 \(c. 3\)](#), [Sch. 10 paras. 11, 21\(1\)](#) (with [Sch. 11 para. 22](#)))
- C3** Pt. 14 Ch. A1 modified by 2005 c. 5, s. 643N(3)(4) (as inserted (with effect for the tax year 2018-19 and subsequent years) by [Finance Act 2018 \(c. 3\)](#), [Sch. 10 paras. 11, 21\(1\)](#) (with [Sch. 11 para. 22](#)))
- C4** S. 809B applied by 1992 c. 12, s. 16ZC(1)(c) (as substituted (with effect in relation to the tax year 2017-18 and subsequent years) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 5](#))
- C5** S. 809B applied by 2005 c. 5, s. 643I(1)(g) (as inserted (with effect for the tax year 2018-19 and subsequent years) by [Finance Act 2018 \(c. 3\)](#), [Sch. 10 paras. 11, 21\(1\)](#) (with [Sch. 11 para. 22](#)))
- C6** S. 809B(1A) modified (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 10 para. 2\(2\)](#)

**Status:**

Point in time view as at 15/03/2018.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 809B.