



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 14 U.K.

#### INCOME TAX LIABILITY: MISCELLANEOUS RULES

### [<sup>F1</sup>CHAPTER A1 U.K.]

#### REMITTANCE BASIS

#### *Application of remittance basis*

### [<sup>F1</sup>809D Application of remittance basis without claim where unremitted foreign income and gains under £2,000 U.K.]

- (1) This section applies to an individual for a tax year if—
- (a) the individual is UK resident [<sup>F2</sup>for that year] ,
  - (b) the individual is not domiciled in the United Kingdom in that year <sup>F3</sup>..., and
  - (c) the amount of the individual's unremitted foreign income and gains for that year is less than £2,000.

[<sup>F4</sup>unless condition A or condition B is met.]

<sup>F5</sup>(1A) [ Condition A is that <sup>F6</sup>... conditions A to F in section 828B are met.

(1B) Condition B is that the individual gives notice in a return under section 8 of TMA 1970 that this section is not to apply in relation to the individual for that year.]

- (2) The amount of an individual's “unremitted” foreign income and gains for a tax year is—
- (a) the total amount of what would (if this section applied) be the individual's foreign income and gains for that year, minus

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

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- (b) the total amount of those income and gains that are remitted to the United Kingdom in that year.]

#### 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. 809D(1)(a) substituted (17.7.2013) by [Finance Act 2013 \(c. 29\)](#), **Sch. 45 para. 152(3)**
- F3** Words in s. 809D(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. 4(a)** (with [Sch. 46 para. 26](#))
- F4** Words in s. 809D(1) inserted (with effect in accordance with Sch. 27 para. 15(1) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 27 para. 3(2)**
- F5** S. 809D(1A)(1B) inserted (with effect in accordance with Sch. 27 para. 15(1) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 27 para. 3(3)**
- F6** Words in s. 809D(1A) 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. 4(b)** (with [Sch. 46 para. 26](#))

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

- C1** 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](#)))
- C2** 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](#)))
- C3** S. 809D 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**)
- C4** S. 809D 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](#)))

**Changes to legislation:**

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