
Changes to legislation: Finance Act 2008, Paragraph 57 is up to date with all changes known to be in force on or before 26 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 7

REMITTANCE BASIS

PART 1

MAIN PROVISIONS

Chargeable gains

57 In section 3A (reporting limits), after subsection (5) insert—

“(5A) Subsection (1) does not apply to an individual for a tax year if—

- (a) section 809B of ITA 2007 (claim for remittance basis to apply), or
- (b) section 16ZB below (certain chargeable gains charged on remittance basis),

applies to the individual for that year.”

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)