



Finance (No. 3) Act 2010

2010 CHAPTER 33

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Income tax and corporation tax

4 Seafarers' earnings

- (1) Section 378 of ITEPA 2003 (deductions from seafarers' earnings: eligibility) is amended as follows.
- (2) In subsection (1)(a), after “relevant taxable earnings” insert “or EEA-resident earnings”.
- (3) After subsection (5) insert—
 - “(6) In this section—
 - “EEA-resident earnings” means section 15 or 27 earnings for a period—
 - (a) in which the employee is resident for tax purposes in an EEA state (other than the United Kingdom), and
 - (b) which falls within a tax year in which the employee is not ordinarily UK resident,
 - “resident for tax purposes” means liable, under the law of the EEA state, to tax there by reason of domicile or residence,
 - “section 15 earnings” means general earnings to which section 15 applies, and
 - “section 27 earnings” means general earnings to which section 27 applies.”
- (4) The amendments made by this section have effect for the tax year 2011-12 and subsequent tax years but only in relation to eligible periods beginning on or after 6 April 2011.

Status:

Point in time view as at 16/12/2010.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Section 4.