Status: Point in time view as at 17/07/2012.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 12

FOREIGN INCOME AND GAINS

PART 1

INCREASED REMITTANCE BASIS CHARGE

Application of Part 1

The amendments made by this Part of this Schedule have effect for the tax year 2012-13 and subsequent tax years.

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 5.