



Income Tax Act 2007

2007 CHAPTER 3

PART 14

INCOME TAX LIABILITY: MISCELLANEOUS RULES

[^{F1}CHAPTER A1

REMITTANCE BASIS

Application of remittance basis

[^{F1}809C Claim for remittance basis by long-term UK resident: nomination of foreign income and gains to which section 809H(2) is to apply

- (1) This section applies to an individual for a tax year if the individual—
- (a) is aged 18 or over in that year, and
 - [^{F2}(b) meets ^{F3}... the 12-year residence test or the 7-year residence test for that year.]

^{F4}(1ZA)

- [An individual meets the 12-year residence test for a tax year if the individual—
- ^{F5}(1A) ^{F6}(a)
- [has been UK resident in at least 12 of the 14 tax years immediately preceding
 - ^{F7}(b) that year.]

- (1B) An individual meets the 7-year residence test for a tax year if the individual—
- (a) does not meet ^{F8}... the 12-year residence test for that year, but
 - (b) has been UK resident in at least 7 of the 9 tax years immediately preceding that year.]

- (2) A claim under section 809B by the individual for that year must contain a nomination of the income or chargeable gains of the individual for that year to which section 809H(2) is to apply.

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- (3) The income or chargeable gains nominated must be part (or all) of the individual's foreign income and gains for that year.
- (4) The income and chargeable gains nominated must be such that the relevant tax increase does not exceed [^{F9}—
- ^{F10}(za)
- (a) for an individual who meets the 12-year residence test for that year, [^{F11}£60,000];
- (b) for an individual who meets the 7-year residence test for that year, £30,000.]
- (5) “The relevant tax increase” is—
- (a) the total amount of income tax and capital gains tax payable by the individual for that year, minus
- (b) the total amount of income tax and capital gains tax that would be payable by the individual for that year apart from section 809H(2).
- [The references to income tax in subsection (5) do not include income tax under ^{F12}(5A) section 424 (gift aid).]
- (6) See section 809Z7 for the meaning of an individual's foreign income and gains for a tax 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** S. 809C(1)(b) substituted (17.7.2012) (with effect in accordance with Sch. 12 para. 5 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 12 para. 2(2)**
- F3** Words in s. 809C(1)(b) omitted (with effect in accordance with Sch. 8 para. 14(6) of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 8 para. 14(3)(a)**
- F4** S. 809C(1ZA) omitted (with effect in accordance with Sch. 8 para. 14(6) of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 8 para. 14(3)(b)**
- F5** S. 809C(1A)(1B) inserted (17.7.2012) (with effect in accordance with Sch. 12 para. 5 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 12 para. 2(3)**
- F6** S. 809C(1A)(a) omitted (with effect in accordance with Sch. 8 para. 14(6) of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 8 para. 14(3)(c)**
- F7** S. 809C(1A)(a) and word inserted (with effect in accordance with s. 24(4) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **s. 24(2)(c)**
- F8** Words in s. 809C(1B)(a) omitted (with effect in accordance with Sch. 8 para. 14(6) of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 8 para. 14(3)(d)**
- F9** Words in s. 809C(4) substituted (17.7.2012) (with effect in accordance with Sch. 12 para. 5 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 12 para. 2(4)**
- F10** S. 809C(4)(za) omitted (with effect in accordance with Sch. 8 para. 14(6) of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\)](#), **Sch. 8 para. 14(3)(e)**
- F11** Sum in s. 809C(4)(a) substituted (with effect in accordance with s. 24(4) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **s. 24(2)(e)(ii)**
- F12** S. 809C(5A) inserted (with effect in accordance with Sch. 27 para. 15(1) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), **Sch. 27 para. 2**

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](#)))

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- 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. 809C excluded (with effect in accordance with Sch. 8 para. 16(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 16\(3\)](#)
- C4** S. 809C excluded (with effect in accordance with Sch. 8 para. 15(1)(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 15\(3\)](#)
- C5** S. 809C excluded (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 10 para. 2\(3\)](#)

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

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

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)