



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 14

#### INCOME TAX LIABILITY: MISCELLANEOUS RULES

#### [<sup>F1</sup>CHAPTER A1

#### REMITTANCE BASIS

*Effect of section 809B, 809D or 809E applying*

#### [<sup>F1</sup>809G Claim for remittance basis: effect on allowances etc

- (1) This section applies if section 809B (claim for remittance basis to apply) applies to an individual for a tax year.
- (2) For that year, the individual is not entitled to—
  - (a) any allowance under Chapter 2 of Part 3 (personal allowance and blind person's allowance),
  - (b) any tax reduction under Chapter 3 of that Part (tax reductions for married couples and civil partners), <sup>F2</sup>...
  - [ any tax reduction under Chapter 3A of that Part (transferable tax allowance <sup>F3</sup>(ba) for married couples and civil partners), or]
  - (c) any relief under section 457 [<sup>F4</sup>or 458] (payments for life insurance etc).
- (3) See also [<sup>F5</sup>section 1K(6)] of TCGA 1992 (no annual exempt amount for chargeable gains).]

#### 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)

---

*Changes to legislation:* There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

---

- F2** Word in s. 809G(2) omitted (with effect in accordance with s. 11(12) of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), s. 11\(8\)\(a\)](#)
- F3** S. 809G(2)(ba) inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(8\)\(b\)](#)
- F4** Words in s. 809G(2)(c) substituted (17.7.2012) (with effect in accordance with Sch. 39 para. 32(6) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 39 para. 32\(2\)\(d\)](#)
- F5** Words in s. 809G(3) substituted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\), Sch. 1 para. 103](#)

---

**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. 809G 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. 809G 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** Ss. 809G, 809H excluded (15.3.2018) by [Finance Act 2018 \(c. 3\), Sch. 10 para. 2\(3\)](#)

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**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.)