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Finance Act, 2008

Section 70 - Allowances etc for non-resident nationals of an EEA state

1) In section 278 of ICTA (non-residents eligible for reliefs)- (a) in subsection (2)(a), omit "or an EEA national", and (b) omit subsection (9). (2) In section 56(3) of ITA 2007 (non-UK residents eligible for personal allowances and tax reductions), before paragraph (a) insert- "(za) is a national of an EEA state,". (3) Accordingly, omit section 145 of FA 1996 (personal reliefs for non-resident EEA nationals). (4) The amendments made by this section have effect for the tax year 2008-09 and subsequent tax years