



**Personal Tax International**  
3rd Floor, Trinity Bridge House  
2 Dearmans Place  
Salford  
M3 5BW

Emma Chamberlain  
c/o Chartered Institute of Taxation  
Artillery House  
11-19 Artillery Row  
LONDON SW1P 1RT

**Phone** 0161 261 4379  
Monday to Friday 8.30am - 5.00pm

**Fax** 0161 261 4446

**Email** martin.white1@hmrc.gsi.gov.uk

**Date** 19 September 2012

**Our ref**

**Your ref**

hmrc.gov.uk

Dear Emma,

**Section 809L Income Tax Act 2007**

Thank you for your letter dated 15 June 2012 and I am sorry for the delay in responding.

HMRC agree your conclusion that no taxable remittance will arise for the reasons given in your letter. This response is based on the specific facts assumed in your letter, and in particular that the capital payment is made overseas after the decree absolute and that no relevant person benefits from the capital payment in the UK. Of course, a materially different set of facts may lead to a different conclusion.

I hope you find this response helpful

Yours sincerely

**Martin White**

Lead Technical Advisor

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