



HM Revenue
& Customs

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Our Ref
Your Ref

Dear Ellen,

I would like to thank CIOT again for the feedback you have provided through the progression of the Finance Bill. Thank you also for the ongoing collaboration regarding the 're-remittance relief', introduced by Paragraph 6, Schedule 9, Finance Act 2025 (FA 2025) and the operation of section 809P(12) Income Tax Act 2007 (ITA 2007).

CIOT has suggested that, as currently drafted, the legislation will, in some scenarios where foreign income and gains (FIG) have been previously remitted but not taxed, treat a remittance as occurring on 6 April 2025 and thus trigger a tax charge on this date.

Our longstanding interpretation of section 809P(12) ITA 2007 is that second and subsequent remittances are only relieved from tax if the first occasion of remittance has been charged to tax. The wording of section 809P(12) was amended in FA 2025 to clarify how this subsection operates; it has not changed how section 809P(12) functions.

As set out to Parliament by the Financial Secretary to the Treasury during the passage of the Finance Act ([Hansard: Finance Bill](#)), the remittance rules will continue to apply in circumstances not covered by the introduction of the 're-remittance relief' so that, where a non-taxable remittance has been made prior to 6 April 2025, a second remittance of the same foreign income or gains remains taxable.

The 're-remittance relief' has been introduced by Paragraph 6, Schedule 9, FA 2025. This ensures that subsequent remittances of the same foreign income or gains will be relieved from taxation, provided that all of the following criteria are met:

- the initial remittance occurred during a continuous period of non-UK residence of more than 5 years that ended before 6 April 2024
- a subsequent remittance of the same foreign income and gains occurred before 6 April 2025
- a 'relevant charge' arose on that subsequent remittance
- the individual was UK resident for both the 2024-25 and 2025-26 tax years and split year treatment did not apply to either year

A 'relevant charge' in this context is income tax becoming chargeable on that remittance, or a gain accruing on that remittance under paragraph 1(2) of Schedule 1 to Taxation of Chargeable Gains Act 1992.

The relief provided by this amendment aligns with HMRC's longstanding interpretation of section 809P(12) and will ensure that no tax is due in the circumstances described. When the criteria for relief in paragraph 6 are met in respect of an amount of foreign income or gains, relief is given on any pre-6 April 2025 remittance of that amount, and there will be no further tax charge on later remittances of the same foreign income or gains.

The scope and operation of the re-remittance relief as well as HMRC's interpretation of section 809P(12) will be set out in guidance. I hope this addresses your concerns.

Yours sincerely,

A large black rectangular box redacting the signature of the Director.


DIRECTOR