



Personal Tax International

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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

[REDACTED]
Lead Technical Advisor

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