



# Inheritance Tax Act 1984

## 1984 CHAPTER 51

### PART IX

#### MISCELLANEOUS AND SUPPLEMENTARY

##### *Miscellaneous*

#### **267 Persons treated as domiciled in United Kingdom.**

- (1) A person not domiciled in the United Kingdom at any time (in this section referred to as “the relevant time”) shall be treated for the purposes of this Act as domiciled in the United Kingdom (and not elsewhere) at the relevant time if—
- (a) he was domiciled in the United Kingdom within the three years immediately preceding the relevant time, <sup>F1</sup>...
  - [<sup>F2</sup>(aa) he is a formerly domiciled resident for the tax year in which the relevant time falls (“the relevant tax year”), or]
  - [<sup>F3</sup>(b) he was resident in the United Kingdom—
    - (i) for at least fifteen of the twenty tax years immediately preceding the relevant tax year, and
    - (ii) for at least one of the four tax years ending with the relevant tax year.]
- (2) Subsection (1) above shall not apply for the purposes of section 6(2) or (3) or 48(4) above and shall not affect the interpretation of any such provision as is mentioned in section 158(6) above.
- <sup>F4</sup>(3) .....
- (4) For the purposes of this section the question whether a person was resident in the United Kingdom [<sup>F5</sup>for any tax year] shall be determined as for the purposes of income tax <sup>F6</sup>...
- [<sup>F7</sup>(5) In determining for the purposes of this section whether a person is, or at any time was, domiciled in the United Kingdom, sections 267ZA and 267ZB are to be ignored.]

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*Changes to legislation: There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 267. (See end of Document for details)*

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### **Textual Amendments**

- F1** Word in s. 267(1)(a) omitted (with effect in accordance with s. 30(9)-(12) of the amending Act) by virtue of Finance (No. 2) Act 2017 (c. 32), s. 30(1)(a)
- F2** S. 267(1)(aa) inserted (with effect in accordance with s. 30(9)-(12) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), s. 30(1)(b)
- F3** S. 267(1)(b) substituted (with effect in accordance with s. 30(9)-(12) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), s. 30(1)(c)
- F4** S. 267(3) omitted (with effect in accordance with s. 30(9)-(12) of the amending Act) by virtue of Finance (No. 2) Act 2017 (c. 32), s. 30(2)
- F5** Words in s. 267(4) substituted (with effect in accordance with s. 30(9)-(12) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), s. 30(3)
- F6** Words in s. 267(4) repealed (27.7.1993: the repeal having effect in accordance with s. 208 of the repealing Act) by 1993 c. 34, ss. 208(3)(5), 213, Sch. 23 Pt. V.
- F7** S. 267(5) inserted (17.7.2013) by Finance Act 2013 (c. 29), s. 177(2)

### **Modifications etc. (not altering text)**

- C1** S. 267(1)(a) modified (29.4.1996 with effect as mentioned in s. 200(1) of the amendindg Act) by 1996 c. 8, s. 200(1) (with s. 200(4))

**Changes to legislation:**

There are currently no known outstanding effects for the Inheritance Tax Act 1984, Section 267.