



Finance Act 1996

1996 CHAPTER 8

PART VII

MISCELLANEOUS AND SUPPLEMENTAL

Miscellaneous: direct taxation

200 Domicile for tax purposes of overseas electors.

- (1) In determining—
- (a) for the purposes of inheritance tax^{F1}... or capital gains tax where a person is domiciled at any time on or after 6th April 1996, or
 - (b) for the purposes of section 267(1)(a) of the ^{M1}Inheritance Tax Act 1984 (deemed UK domicile for three years after ceasing to be so domiciled) where a person was domiciled at any time on or after 6th April 1993,
- there shall be disregarded any relevant action taken by that person (whether before, on or after that date) in connection with electoral rights.
- (2) Relevant action is taken by a person in connection with electoral rights where—
- (a) he does anything with a view to, or in connection with, being registered as an overseas elector; or
 - (b) when registered as an overseas elector, he votes in any election at which he is entitled to vote by virtue of being so registered.
- (3) For the purposes of this section, a person is registered as an overseas elector if he is—
- (a) registered in any register [^{F2}of parliamentary electors in pursuance of such a declaration as is mentioned in [^{F3}section 1(2)(a)]] of the Representation of the ^{M2}People Act 1985 (extension of parliamentary franchise to certain non-resident British citizens); or
 - (b) registered under section 3 of that Act of 1985 (certain non-resident peers entitled to vote at European Parliamentary elections).

*Changes to legislation: There are currently no known outstanding effects
 for the Finance Act 1996, Section 200. (See end of Document for details)*

- (4) Nothing in subsection (1) above prevents regard being had, in determining the domicile of a person at any time, to any relevant action taken by him in connection with electoral rights if—
- (a) his domicile at that time falls to be determined for the purpose of ascertaining his or [^{F4}either] other person's liability to any of the taxes mentioned in subsection (1)(a) above; and
 - (b) the person whose liability is being ascertained wishes regard to be had to that action;
- and a person's domicile determined in accordance with any such wishes shall be taken to have been so determined for the purpose only of ascertaining the liability in question.

Textual Amendments

- F1** Words in s. 200(1)(a) repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 74\(2\), Sch. 10 Pt. 12](#) (with Sch. 9 paras. 1-9, 22)
- F2** Words in s. 200 substituted (29.1.2001 for specified purposes and otherwise 16.2.2001) by [2000 c. 2, s. 15\(1\), Sch. 6 para. 19](#); S.I. 2001/116, [art. 2\(1\)\(2\)](#) (subject to [arts. 2\(3\)\(4\)](#))
- F3** Words in s. 200(3)(a) substituted (16.1.2024) by [Elections Act 2022 \(c. 37\), s. 67\(1\), Sch. 7 para. 6](#) (with Sch. 7 para. 13); S.I. 2023/1405, [reg. 2](#)
- F4** Word in s. 200(4)(a) substituted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 74\(3\)](#) (with Sch. 9 paras. 1-9, 22)

Marginal Citations

- M1** 1984 c. 51.
M2 1985 c. 50.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 200.