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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 59. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 45

#### STATUTORY RESIDENCE TEST

#### **PART 3**

#### SPLIT YEAR TREATMENT

##### *Special charging rules for employment income*

59 In section 22 (chargeable overseas earnings for year when remittance basis applies and employee outside section 26), for subsection (7) substitute—

“(7) Section 15(1) does not apply to general earnings within subsection (1).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 59.