
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 60. (See end of Document for details)

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 3

SPLIT YEAR TREATMENT

Special charging rules for employment income

- 60 (1) Section 23 (calculation of “chargeable overseas earnings”) is amended as follows.
- (2) In subsection (3), for step 1 substitute—
- “*Step 1* Identify—
- (a) in the case of a tax year that is not a split year, the full amount of the overseas earnings for that year, and
 - (b) in the case of a split year, so much of the full amount of the overseas earnings for that year as is attributable to the UK part of the year.”
- (3) In that subsection, in step 2, for “those earnings” substitute “the earnings identified under step 1”.
- (4) After that subsection insert—
- “(4) Any attribution required for the purposes of step 1 or step 2 in subsection (3) is to be done on a just and reasonable basis.”

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There are currently no known outstanding effects for the Finance Act 2013, Paragraph 60.