
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 61. (See end of Document for details)

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 3

SPLIT YEAR TREATMENT

Special charging rules for employment income

- 61 (1) Section 24 (limit on chargeable overseas earnings where duties of associated employment performed in UK) is amended as follows.
- (2) After subsection (2) insert—
- “(2A) If the tax year is a split year as respects the employee, subsection (2) has effect as if for “the aggregate earnings for that year from all the employments concerned” there were substituted “ so much of the aggregate earnings for that year from all the employments concerned as is attributable to the UK part of that year ”.”
- (3) After subsection (3) insert—
- “(3A) Any attribution required for the purposes of subsection (2A) is to be done on a just and reasonable basis.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 61.