
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 68. (See end of Document for details)

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 3

SPLIT YEAR TREATMENT

Special charging rules for employment income

- 68 (1) Section 554Z4 (residence issues) is amended as follows.
- (2) For subsections (3) to (5) substitute—
- “(3) Subsection (4) applies if the value of the relevant step, or a part of it, is “for”—
- (a) a tax year for which A is non-UK resident, or
 - (b) a tax year that is a split year as respects A.
- (4) The value, or the part of it, is to be reduced—
- (a) in a case within subsection (3)(a), by so much of the value, or the part of it, as is not in respect of UK duties, and
 - (b) in a case within subsection (3)(b), by so much of the value, or the part of it, as is both—
 - (i) attributable to the overseas part of the tax year, and
 - (ii) not in respect of UK duties.
- (5) The extent to which—
- (a) the value, or the part of it, is not in respect of UK duties, or
 - (b) so much of the value, or the part of it, as is attributable to the overseas part of the tax year is not in respect of UK duties,
- is to be determined on a just and reasonable basis.”
- (3) After subsection (5) insert—
- “(5A) Any attribution required for the purposes of subsection (4)(b)(i) is to be done on a just and reasonable basis.
- (5B) “UK duties” means duties performed in the United Kingdom.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 68.