
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 69. (See end of Document for details)*

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 3

SPLIT YEAR TREATMENT

Special charging rules for employment income

- 69 In section 554Z6 (overlap with certain earnings), in subsection (1)(a), after “UK resident” insert “ (and, in the case of a tax year that is a split year as respects A, are not “excluded” by virtue of section 15(1A)(a) and (b)(i)) ”.

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