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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 71. (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*

- 71 (1) Section 554Z10 (remittance basis: A is not ordinarily resident) is amended as follows.
- (2) In subsection (1), for paragraph (a) substitute—
- “(a) the value of the relevant step, or a part of it, is “for” a tax year (“the relevant tax year”) as determined under section 554Z4.”.
- (3) For subsection (2) substitute—
- “(2) The overseas portion of (as the case may be)—
- (a) A's employment income by virtue of section 554Z2(1), or
- (b) the relevant part of A's employment income by virtue of that section, is “taxable specific income” in a tax year so far as the overseas portion is remitted to the United Kingdom in that year.”
- (4) After that subsection insert—
- “(2A) The overseas portion” of A's employment income by virtue of section 554Z2(1), or of the relevant part of that income, is so much of that income, or of the relevant part of it, as is not in respect of UK duties.
- (2B) “UK duties” means duties performed in the United Kingdom.”
- (5) In subsection (3), for “this purpose” substitute “ the purposes of this section ”.
- (6) For subsection (4) substitute—
- “(4) The extent to which—
- (a) the employment income, or the relevant part of it, is not in respect of UK duties, or
- (b) so much of the employment income, or of the relevant part of it, as is attributable to the UK part of the relevant tax year is not in respect of UK duties,
- is to be determined on a just and reasonable basis.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 71.