
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Days spent “in” a period. (See end of Document for details)

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 2

KEY CONCEPTS

Days spent “in” a period

- 24 Any reference to a number of days spent in the UK “in” a given period is a reference to the total number of days spent there (in aggregate) in that period, whether continuously or intermittently.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Days spent “in” a period.