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

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## SCHEDULES

### SCHEDULE 45

#### STATUTORY RESIDENCE TEST

#### **PART 3**

#### SPLIT YEAR TREATMENT

##### *PAYE income*

- 73 (1) Section 690 of ITEPA 2003 (employee non-residents etc) is amended as follows.
- (2) In subsection (1), omit “only”.
- (3) After that subsection insert—
- “(1A) This section also applies in relation to an employee in a tax year if it appears to an officer of Revenue and Customs that—
- (a) the tax year is likely to be a split year as respects the employee, and
  - (b) the employee works or will work in the United Kingdom and also works or is likely to work outside the United Kingdom.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: PAYE income.