
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 10. (See end of Document for details)*

SCHEDULES

SCHEDULE 46

ORDINARY RESIDENCE

PART 1

INCOME TAX AND CAPITAL GAINS TAX: REMITTANCE BASIS OF TAXATION

Treatment of relevant foreign earnings

10 After that section insert—

“26A Section 26: requirement for 3-year period of non-residence

- (1) An employee meets the requirement of this section for a tax year if the employee was—
 - (a) non-UK resident for the previous 3 tax years, or
 - (b) UK resident for the previous tax year but non-UK resident for the 3 tax years before that, or
 - (c) UK resident for the previous 2 tax years but non-UK resident for the 3 tax years before that, or
 - (d) non-UK resident for the previous tax year, UK resident for the tax year before that and non-UK resident for the 3 tax years before that.
- (2) The residence status of the employee before the 3 years of non-UK residence is not relevant for these purposes.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 10.