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*Changes to legislation: There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Part 13. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### MISCELLANEOUS RELOCATIONS

#### PART 13

#### RELOCATION OF SECTION 200 OF FA 1996 SO FAR AS APPLYING FOR INCOME TAX PURPOSES

##### *Finance Act 1996 (c. 8)*

- 73 FA 1996 is amended as follows.
- 74 (1) Amend section 200 (domicile for tax purposes of overseas electors) as follows.
- (2) In subsection (1)(a) (determinations for purposes of inheritance tax, income tax or capital gains tax) omit “, income tax”.
- (3) In subsection (4)(a) (which refers to any of the taxes mentioned in subsection (1)(a)) for “any” substitute “ either ”.

##### *Income Tax Act 2007 (c. 3)*

- 75 ITA 2007 is amended as follows.
- 76 In section 2(14)(b) (overview of Act: reference to Chapter 2 of Part 14) for “(Chapter 2)” substitute “ and domicile (Chapters 2 and 2A) ”.
- 77 After section 835A insert—

#### “CHAPTER 2A

#### DOMICILE

#### **835B Domicile for income tax purposes of overseas electors**

- (1) In determining for income tax purposes where a person is domiciled, disregard any relevant electoral action taken by the person (whether taken before, on or after the day on which TIOPA 2010 is passed).
- (2) For the purposes of this section, relevant electoral action is taken by a person if—
- (a) the person does anything with a view to, or in connection with, being registered as an overseas elector, or
- (b) the person, when registered as an overseas elector, votes in any election at which the person is entitled to vote as a result of being registered as an overseas elector.

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- (3) For the purposes of this section, a person is registered as an overseas elector if the person is—
- (a) registered in any register of parliamentary electors in pursuance of such a declaration as is mentioned in section 1(1)(a) of the Representation of the People Act 1985 (extension of parliamentary franchise to certain non-resident British citizens), or
  - (b) registered under section 3 of that Act (certain non-resident peers entitled to vote at European Parliamentary elections).
- (4) Subsection (1) does not prevent regard being had, in determining a person's domicile at any time, to any relevant electoral action taken by the person if—
- (a) the person's domicile at that time is being determined for the purpose of ascertaining that or any other person's liability to income tax, and
  - (b) the person whose liability is being ascertained wishes regard to be had to that action.
- (5) If a person's domicile is determined in accordance with any such wishes, that domicile is to be regarded as having been determined for the purpose only of ascertaining the liability concerned.”

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