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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 130. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 45

#### STATUTORY RESIDENCE TEST

#### PART 4

#### ANTI-AVOIDANCE

*New special rule: lump sum payments under pension schemes etc*

- 130 (1) In Chapter 1 of Part 11 (pay as you earn: introduction), section 683 is amended as follows.
- (2) After subsection (3) insert—
- “(3ZA) PAYE employment income” for a tax year does not include any taxable specific income treated as paid or received in that tax year by section 394A or 554Z4A (temporary non-residents).”
- (3) For subsection (3B) substitute—
- “(3B) PAYE pension income” for a tax year does not include any taxable pension income that is treated as accruing in that tax year by section 572A or 579CA (temporary non-residents).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 130.