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SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 1

THE RULES

The automatic overseas tests

- 16 (1) The fifth automatic overseas test is that—
- (a) P dies in year X,
 - (b) P was resident in the UK for neither of the 2 tax years preceding year X because P met the third automatic overseas test for each of those years or, alternatively, P's case falls within sub-paragraph (2), and
 - (c) P would meet the third automatic overseas test for year X if paragraph 14 were read with the relevant modifications.
- (2) P's case falls within this sub-paragraph if—
- (a) P was not resident in the UK for the tax year preceding year X because P met the third automatic overseas test for that year, and
 - (b) the tax year before that was a split year as respects P because the circumstances of the case fell within Case 1 (see Part 3 of this Schedule).
- (3) The relevant modifications of paragraph 14 are—
- (a) in sub-paragraph (1)(a) and (b) and sub-paragraph (3), for “year X” read “the period from the start of year X up to and including the day before the day of P's death”, and
 - (b) in step 3 of sub-paragraph (3), for “365 (or 366 if year X includes 29 February)” read “the number of days in the period from the start of year X up to and including the day before the day of P's death”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 43C para. 8(5)(e) and word inserted by [2021 c. 26 Sch. 27 para. 42\(b\)\(ii\)](#)
- Sch. 43C para. 8(6)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 42\(c\)\(i\)\(b\)](#)
- Sch. 43C para. 8(6)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 42\(c\)\(ii\)\(b\)](#)
- Sch. 43C para. 8(6)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 42\(c\)\(iii\)\(b\)](#)
- Sch. 43C para. 8(6)(d)(iv) words substituted by [2021 c. 26 Sch. 27 para. 42\(c\)\(iv\)\(b\)](#)