
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 23. (See end of Document for details)

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 2

KEY CONCEPTS

Days spent

- 23 (1) If P is not present in the UK at the end of a day, that day does not count as a day spent by P in the UK.
- (2) This is subject to the deeming rule.
- (3) The deeming rule applies if—
- (a) P has at least 3 UK ties for a tax year,
 - (b) the number of days in that tax year when P is present in the UK at some point in the day but not at the end of the day (“qualifying days”) is more than 30, and
 - (c) P was resident in the UK for at least one of the 3 tax years preceding that tax year.
- (4) The deeming rule is that, once the number of qualifying days in the tax year reaches 30 (counting forward from the start of the tax year), each subsequent qualifying day in the tax year is to be treated as a day spent by P in the UK.
- (5) The deeming rule does not apply for the purposes of sub-paragraph (3)(a) (so, in deciding for those purposes whether P has a 90-day tie, qualifying days in excess of 30 are not to be treated as days spent by P in the UK).

Modifications etc. (not altering text)

C1 Sch. 45 para. 23 modified (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), s. 109(5)

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