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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 58. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 45

#### STATUTORY RESIDENCE TEST

#### PART 3

#### SPLIT YEAR TREATMENT

##### *Special charging rules for employment income*

- 58 (1) In section 15 (earnings for year when employee UK resident), for subsection (1) substitute—

“(1) This section applies to general earnings for a tax year for which the employee is UK resident except that, in the case of a split year, it does not apply to any part of those earnings that is excluded.

- (1A) General earnings are “excluded” if they—

- (a) are attributable to the overseas part of the split year, and
- (b) are neither—
  - (i) general earnings in respect of duties performed in the United Kingdom, nor
  - (ii) general earnings from overseas Crown employment subject to United Kingdom tax.”

- (2) After subsection (3) insert—

“(4) Any attribution required for the purposes of subsection (1A)(a) is to be done on a just and reasonable basis.

- (5) The following provisions of Chapter 5 of this Part apply for the purposes of subsection (1A)(b) as for the purposes of section 27(2)—

- (a) section 28 (which defines “general earnings from overseas Crown employment subject to United Kingdom tax”), and
- (b) sections 38 to 41 (which contain rules for determining the place of performance of duties of employment).

- (6) Subject to any provision made in an order under section 28(5) for the purposes of subsection (1A)(b), provisions made in an order under that section for the purposes of section 27(2) apply for the purposes of subsection (1A)(b) too.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 58.