
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 63. (See end of Document for details)*

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 3

SPLIT YEAR TREATMENT

Special charging rules for employment income

63 In section 232 (giving effect to mileage allowance relief), after subsection (6) insert—

“(6A) If the earnings from which a deduction allowed under this section is deductible include earnings that are “excluded” within the meaning of section 15(1A)—

- (a) the amount of the deduction allowed is a proportion of the amount that would be allowed under this section if the tax year were not a split year, and
- (b) that proportion is equal to the proportion that the part of the earnings that is not “excluded” bears to the total earnings.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 63.