
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 70. (See end of Document for details)*

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 3

SPLIT YEAR TREATMENT

Special charging rules for employment income

- 70 In section 554Z9 (remittance basis: A is ordinarily UK resident), in subsection (5)—
- (a) in paragraph (b), after “that income” insert “ (or of so much of it as is attributable to the UK part of the relevant tax year, if it was a split year as respects A) ”, and
 - (b) in paragraph (c), after “tax year” insert “ (or the UK part of it) ”.

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