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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Priority between Cases 4 to 8. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 45

#### STATUTORY RESIDENCE TEST

#### PART 3

#### SPLIT YEAR TREATMENT

##### *Priority between Cases 4 to 8*

- 55 (1) This paragraph applies to determine which Case has priority where the taxpayer's circumstances for the relevant year fall within two or more of the following—
- Case 4 (starting to have a home in the UK only);
  - Case 5 (starting full-time work in the UK);
  - Case 6 (ceasing full-time work overseas);
  - Case 7 (the partner of someone ceasing full-time work overseas);
  - Case 8 (starting to have a home in the UK).
- (2) In this paragraph “the split year date” in relation to a Case means the final day of the part of the relevant year defined in paragraph 53(5) to (9) for that Case.
- (3) If Case 6 applies—
- (a) if Case 5 also applies and the split year date in relation to Case 5 is earlier than the split year date in relation to Case 6, Case 5 has priority;
  - (b) otherwise, Case 6 has priority.
- (4) If Case 7 (but not Case 6) applies—
- (a) if Case 5 also applies and the split year date in relation to Case 5 is earlier than the split year date in relation to Case 7, Case 5 has priority;
  - (b) otherwise, Case 7 has priority.
- (5) If two or all of Cases 4, 5 and 8 apply (but neither Case 6 nor Case 7), the Case which has priority is the one with the earliest split year date.
- (6) But if, in a case to which sub-paragraph (5) applies, two or all of the Cases which apply share the same split year date and that date is the only, or earlier, split year date of the Cases which apply, the Cases with that split year date are to be treated as having priority.

**Changes to legislation:**

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Priority between Cases 4 to 8.