

**2014 No. 3062**

**INCOME TAX**

**The Income Tax (Removal of Ordinary Residence) Order 2014**

*Made* - - - - *17th November 2014*

*Laid before the House of Commons* *18th November 2014*

*Coming into force* - - *6th April 2015*

The Treasury make the following Order in exercise of the powers conferred by section 219(4) and (5)(b) of the Finance Act 2013(a).

**Citation, commencement and effect**

**1.**—(1) This Order may be cited as the Income Tax (Removal of Ordinary Residence) Order 2014 and comes into force on 6th April 2015.

(2) The amendment made by article 2 has effect in relation to the tax year 2015-16 and any subsequent tax year.

**Amendment of section 628 ITTOIA 2005**

**2.** In section 628(6) of ITTOIA 2005(b)(exception for gifts to charity) omit “and ordinarily resident”.

*Mark Lancaster*  
*Gavin Barwell*

17th November 2014

Two of the Lord Commissioners of Her Majesty’s Treasury

**EXPLANATORY NOTE**

*(This note is not part of the Order)*

Section 628 of the Income Tax (Trading and Other Income) Act 2005 provides an exception to the rule that income which arises under a settlement is treated for income tax purposes as the income of the settlor if certain conditions are satisfied. Subsection (6) defines a “UK settlement” for the purposes of the exception. This Order removes the reference to “and ordinarily resident” from that definition.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy.

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(a) 2013 c.29. Section 235 of the Finance Act 2013 defines ITTOIA 2005 as meaning the Income Tax (Trading and Other Income) Act 2005 (c.5).

(b) Section 628 was amended by S.I. 2005/3229, paragraph 33 of Part 2 of Schedule 13 to the Finance Act 2006 (c.25), paragraphs 492 and 555 of Schedule 1 to the Income Tax Act 2007 (c.3) and S.I. 2012/964.

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