
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 106. (See end of Document for details)*

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 3

SPLIT YEAR TREATMENT

Definitions in enactments relating to income tax and CGT

106 In Part 2 of Schedule 4 to ITTOIA 2005 (index of defined expressions), insert the following entries in the appropriate places—

“the overseas part	section 989 of ITA 2007”,
“split year	section 989 of ITA 2007”, and
“the UK part	section 989 of ITA 2007”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 106.