
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross
Heading: Definitions in enactments relating to income tax and CGT. (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

- 104 (1) Section 288 of TCGA 1992 (interpretation) is amended as follows.
- (2) In subsection (1), insert the following definition in the appropriate place—
- ““split year”, as respects an individual, means a tax year that, as respects that individual, is a split year within the meaning of Part 3 of Schedule 45 to the Finance Act 2013 (statutory residence test: split year treatment);”.
- (3) After subsection (1ZA) insert—
- “(1ZB) A reference in this Act to “the overseas part” or “the UK part” of a split year is to be read in accordance with Part 3 of Schedule 45 to the Finance Act 2013 (statutory residence test: split year treatment).”
- 105 In Part 2 of Schedule 1 to ITEPA 2003 (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”. |
- 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”. |
- 107 In section 989 of ITA 2007 (definitions for purposes of Income Tax Acts), insert the following definitions in the appropriate places—

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““the overseas part”, in relation to a split year, has the meaning given in Part 3 of Schedule 45 to FA 2013 (statutory residence test: split year treatment);”,

““split year”, in relation to an individual, means a tax year that, as respects that individual, is a split year within the meaning of Part 3 of Schedule 45 to FA 2013 (statutory residence test: split year treatment);”, and

““the UK part”, in relation to a split year, has the meaning given in Part 3 of Schedule 45 to FA 2013 (statutory residence test: split year treatment);”.

108 In Schedule 4 to that Act (index of defined expressions), insert the following entries in the appropriate places—

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

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