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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 12. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### DEEMED DOMICILE: INCOME TAX AND CAPITAL GAINS TAX

##### PART 1

##### APPLICATION OF DEEMED DOMICILE RULE

##### *ITA 2007*

- 12 (1) In section 476 (how to work out whether settlor meets condition C in section 475), after subsection (3) insert—
- “(3A) Section 835BA (deemed domicile) applies for the purposes of subsections (2)(b) and (3)(b).”
- (2) The amendment made by this paragraph has effect—
- (a) so far as relating to section 476(2)(b) of ITA 2007, in relation to a settlor who dies on or after 6 April 2017;
  - (b) so far as relating to section 476(3)(b) of ITA 2007, in relation to a settlement made on or after 6 April 2017.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 12.