



Income Tax Act 2007

2007 CHAPTER 3

PART 14

INCOME TAX LIABILITY: MISCELLANEOUS RULES

CHAPTER 2

RESIDENCE

833 Visiting forces and staff of designated allied headquarters

- (1) This section applies to an individual who—
- (a) is a member of a visiting force of a designated country or of a civilian component of such a force,
 - (b) is in the United Kingdom, but only because of being a member of the force or the civilian component, and
 - (c) is not a British citizen, a British overseas territories citizen, a British National (Overseas) or a British Overseas citizen.
- (2) For the purposes of subsection (1)—
- (a) members of the armed forces of a designated country who are attached to a designated allied headquarters are treated as a visiting force of that country, and
 - (b) whether an individual is a member of a civilian component of such a force is to be determined accordingly.
- (3) This section also applies to an individual who—
- (a) is of a category for the time being agreed between Her Majesty's Government in the United Kingdom and the other members of the North Atlantic Council,
 - (b) is employed by a designated allied headquarters,
 - (c) is in the United Kingdom, but only because of being employed by the designated allied headquarters, and

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Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Section 833. (See end of Document for details)

- (d) is not a British citizen, a British overseas territories citizen, a British National (Overseas) or a British Overseas citizen.
- (4) If this section applies to an individual throughout a period, the period is not treated for income tax purposes as—
- (a) a period of residence in the United Kingdom, or
 - (b) creating a change of the individual's residence or domicile.
- (5) Subsection (4) does not affect the operation of section 56 or 460 of this Act or section 278 of ICTA (residence etc of claimants) in relation to an individual for any tax year.
- (6) Subsections (1) to (3) are to be interpreted as if—
- (a) they were in Part 1 of the Visiting Forces Act 1952 (c. 67), and
 - (b) references in that Act to a country to which a provision of that Act applies were references to a designated country.
- (7) In this section—
- “allied headquarters” means an international military headquarters established under the North Atlantic Treaty, and
 - “designated” means designated for the purpose in question by or under an Order in Council made for giving effect to an international agreement.

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