



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 ^{F1}... (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.

Textual Amendments

- F1** Words in s. 833(5) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 1 para. 6\(o\)\(v\)](#)

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