
Changes to legislation: Finance Act 2008, Paragraph 172 is up to date with all changes known to be in force on or before 06 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 7 **U.K.**

REMITTANCE BASIS

PART 2 **U.K.**

NON-RESIDENT COMPANIES AND TRUSTS ETC

General

- [^{F1}172 (1) Sub-paragraph (2) has effect for the purposes of—
paragraphs 100(1)(b), 101(1)(c) and 102(1)(e),
paragraph (b) of paragraph 118(3) so far as having effect for the purposes of
paragraph 118(1)(d), and
paragraphs 124(1)(b), 126(7)(b), 127(1)(e) and 151(1)(b).
- (2) An individual not domiciled in the United Kingdom at a time in the tax year 2017-18, or a later tax year, is to be regarded as domiciled in the United Kingdom at that time if—
- (a) the individual was born in the United Kingdom,
 - (b) the individual's domicile of origin was in the United Kingdom, and
 - (c) the individual is resident in the United Kingdom for the tax year concerned.]

Textual Amendments

F1 Sch. 7 para. 172 inserted (16.11.2017) by Finance (No. 2) Act 2017 (c. 32), Sch. 8 para. 40

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)