
Status: Point in time view as at 17/07/2013.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 1

THE RULES

The automatic overseas tests

- 12 The first automatic overseas test is that—
- (a) P was resident in the UK for one or more of the 3 tax years preceding year X,
 - (b) the number of days in year X that P spends in the UK is less than 16, and
 - (c) P does not die in year X.

Status:

Point in time view as at 17/07/2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 12.