

## SCHEDULES

### SCHEDULE 45

#### STATUTORY RESIDENCE TEST

#### PART 3

##### SPLIT YEAR TREATMENT

###### *The overseas part*

- 53 (1) “The overseas part” of a split year is the part of that year defined below—
- (a) for the Case in question, or
  - (b) if the taxpayer’s circumstances fall within more than one Case, for the Case which has priority (see paragraphs 54 and 55).
- (2) For Case 1, the overseas part is—
- (a) if there is only one period falling within paragraph 44(3), the part beginning with the first day of that period, and
  - (b) if there is more than one such period, the part beginning with the first day of the longest of those periods.
- (3) For Case 2, the overseas part is the part beginning with the deemed departure day as defined in paragraph 45(7) and (8).
- (4) For Case 3, the overseas part is the part beginning with the day mentioned in paragraph 46(3)(a).
- (5) For Case 4, the overseas part is the part before the day mentioned in paragraph 47(3).
- (6) For Case 5, the overseas part is—
- (a) if there is only one period falling within paragraph 48(3), the part before that period begins, and
  - (b) if there is more than one such period, the part before the first of those periods begins.
- (7) For Case 6, the overseas part is—
- (a) if there is only one period falling within paragraph 49(3), the part ending with the last day of that period, and
  - (b) if there is more than one such period, the part ending with the last day of the longest of those periods.
- (8) For Case 7, the overseas part is the part before the deemed arrival day as defined in paragraph 50(7) and (8).
- (9) For Case 8, the overseas part is the part before the day mentioned in paragraph 51(3)
- (a).