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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 61. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 45 **U.K.**

#### STATUTORY RESIDENCE TEST

#### **PART 3** **U.K.**

#### SPLIT YEAR TREATMENT

##### *Special charging rules for employment income*

- 61 (1) Section 24 (limit on chargeable overseas earnings where duties of associated employment performed in UK) is amended as follows.
- (2) After subsection (2) insert—
- “(2A) If the tax year is a split year as respects the employee, subsection (2) has effect as if for “the aggregate earnings for that year from all the employments concerned” there were substituted “ so much of the aggregate earnings for that year from all the employments concerned as is attributable to the UK part of that year ”.”
- (3) After subsection (3) insert—
- “(3A) Any attribution required for the purposes of subsection (2A) is to be done on a just and reasonable basis.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 61.