

SCHEDULES

SCHEDULE 45

STATUTORY RESIDENCE TEST

PART 3

SPLIT YEAR TREATMENT

Special charging rules for savings and investment income

83 In section 368 (territorial scope of charges in respect of savings and investment income), after subsection (2) insert—

“(2A) If income arising to an individual who is UK resident arises in the overseas part of a split year, it is to be treated for the purposes of this section as arising to a non-UK resident.”