



Finance Act 2013

2013 CHAPTER 29

PART 6

OTHER PROVISIONS

Residence

218 Statutory residence test

- (1) Schedule 45 contains—
 - (a) provision for determining whether individuals are resident in the United Kingdom for the purposes of income tax, capital gains tax and (where relevant) inheritance tax and corporation tax,
 - (b) provision about split years, and
 - (c) provision about periods when individuals are temporarily non-resident.
- (2) The Treasury may by order make any incidental, supplemental, consequential, transitional or saving provision in consequence of Schedule 45.
- (3) An order under subsection (2) may—
 - (a) make different provision for different purposes, and
 - (b) make provision amending, repealing or revoking any provision made by or under an Act (whenever passed or made).
- (4) An order under subsection (2) is to be made by statutory instrument.
- (5) A statutory instrument containing an order under subsection (2) is subject to annulment in pursuance of a resolution of the House of Commons.