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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 40. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 8

#### DEEMED DOMICILE: INCOME TAX AND CAPITAL GAINS TAX

#### PART 2

#### PROTECTION OF OVERSEAS TRUSTS

#### *FA 2008*

40 In Part 2 of Schedule 7 to FA 2008 (remittance basis: trusts etc), after paragraph 171 insert—

- “172 (1) Sub-paragraph (2) has effect for the purposes of—  
paragraphs 100(1)(b), 101(1)(c) and 102(1)(e),  
paragraph (b) of paragraph 118(3) so far as having effect for the  
purposes of paragraph 118(1)(d), and  
paragraphs 124(1)(b), 126(7)(b), 127(1)(e) and 151(1)(b).
- (2) An individual not domiciled in the United Kingdom at a time in the tax year 2017-18, or a later tax year, is to be regarded as domiciled in the United Kingdom at that time if—
- (a) the individual was born in the United Kingdom,
  - (b) the individual's domicile of origin was in the United Kingdom,  
and
  - (c) the individual is resident in the United Kingdom for the tax year concerned.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 40.