



Finance (No. 2) Act 2017

2017 CHAPTER 32

PART 1

DIRECT TAXES

Domicile, overseas property etc

29 Deemed domicile: income tax and capital gains tax

- (1) In Chapter 2A of Part 14 of ITA 2007 (income tax liability: domicile), after section 835B insert—

“835BA Deemed domicile

- (1) This section has effect for the purposes of the provisions of the Income Tax Acts or TCGA 1992 which apply this section.
- (2) An individual not domiciled in the United Kingdom at a time in a tax year (“the relevant tax year”) is to be regarded as domiciled in the United Kingdom at that time if—
 - (a) condition A is met, or
 - (b) condition B is met.
- (3) Condition A is that—
 - (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 UK resident for the relevant tax year.
- (4) Condition B is that the individual has been UK resident for at least 15 of the 20 tax years immediately preceding the relevant tax year.
- (5) But Condition B is not met if—
 - (a) the individual is not UK resident for the relevant tax year, and

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Section 29. (See end of Document for details)

- (b) there is no tax year beginning after 5 April 2017 and preceding the relevant tax year in which the individual was UK resident.”
- (2) Schedule 8 contains—
- (a) provision applying section 835BA of ITA 2007, and
 - (b) further provision relating to this section.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Section 29.