

SCHEDULE 2

ORDINARY RESIDENCE

1. For the purposes of paragraph 1(a) of Schedule 1—
 - (a) a person shall be treated as being ordinarily resident in Scotland on the relevant day if the Secretary of State is satisfied that he was not actually so resident only because he, his spouse or his parent was for the time being—
 - (i) employed outside Scotland; or
 - (ii) attending a course of study or undertaking postgraduate research outside Scotland;
and
 - (b) a person shall not be treated as being ordinarily resident in Scotland on the relevant day if the Secretary of State is satisfied that his residence there on that day is in any sense attributable to, or connected with, any period of residence in Scotland within 3 years immediately preceding the relevant day as respects any part of which its purpose was wholly or mainly that of receiving full-time education.