

Finance Act, 2008

Section 24 - Periods of residence

1) Section 831 of ITA 2007 (foreign income of individuals in United Kingdom for temporary purpose) is amended as follows. (2) In subsection (1), for paragraph (b) substitute- "(b) during the tax year in question the individual spends (in total) less than 183 days in the United Kingdom." (3) After that subsection insert- "(1A) In determining whether an individual is within subsection (1)(b) treat a day as a day spent by the individual in the United Kingdom if (and only if) the individual is present in the United Kingdom at the end of the day. (1B) But in determining that issue do not treat as a day spent by the individual in the United Kingdom any day on which the individual arrives in the United Kingdom as a passenger if- (a) the individual departs from the United Kingdom on the next day, and (b) during the time between arrival and departure the individual does not engage in activities that are to a substantial extent unrelated to the individual's passage through the United Kingdom." (4) In section 832 of that Act (employment income of individuals in United Kingdom for temporary purpose), after subsection (1) insert- "(1A) In determining whether an individual is within subsection (1)(b) treat a day as a day spent by the individual in the United Kingdom if (and only if) the individual is present in the United Kingdom at the end of the day. (1B) But in determining that issue do not treat as a day spent by the individual in the United Kingdom any day on which the individual arrives in the United Kingdom as a passenger if- (a) the individual departs from the United Kingdom on the next day, and (b) during the time between arrival and departure the individual does not engage in activities that are to a substantial extent unrelated to the individual's passage through the United Kingdom." (5) Section 9 of TCGA 1992 (residence, including temporary residence) is amended as follows. (6) In subsection (3), for the words after "if and only if" substitute "the individual spends (in total) at least 183 days in the United Kingdom." (7) Insert at the end- "(5) In determining for the purposes of subsection (3) above whether an individual spends (in total) at least 183 days in the United Kingdom treat a day as a day spent by the individual in the United Kingdom if (and only if) the individual is present in the United Kingdom at the end of the day. (6) But in determining that issue for those purposes do not treat as a day spent by the individual in the United Kingdom any day on which the individual arrives in the United Kingdom as a passenger if- (a) the individual departs from the United Kingdom on the next day, and (b) during the time between arrival and departure the individual does not engage in activities that are to a substantial extent unrelated to the individual's passage through the United Kingdom." (8) The amendments made by this section have effect for the tax year 2008-09 and subsequent tax years.