



Income Tax Act 2007

2007 CHAPTER 3

PART 14

INCOME TAX LIABILITY: MISCELLANEOUS RULES

[^{F1}CHAPTER 2A

DOMICILE

Textual Amendments

- F1** Pt. 14 Ch. 2A inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 7 para. 77](#) (with Sch. 9 paras. 1-9, 22)

835B Domicile for income tax purposes of overseas electors

- (1) In determining for income tax purposes where a person is domiciled, disregard any relevant electoral action taken by the person (whether taken before, on or after the day on which TIOPA 2010 is passed).
- (2) For the purposes of this section, relevant electoral action is taken by a person if—
 - (a) the person does anything with a view to, or in connection with, being registered as an overseas elector, or
 - (b) the person, when registered as an overseas elector, votes in any election at which the person is entitled to vote as a result of being registered as an overseas elector.
- (3) For the purposes of this section, a person is registered as an overseas elector if the person is—
 - (a) registered in any register of parliamentary electors in pursuance of such a declaration as is mentioned in [^{F2}section 1(2)(a)] of the Representation of the

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People Act 1985 (extension of parliamentary franchise to certain non-resident British citizens),^{F3} ...

^{F3}(b)

- (4) Subsection (1) does not prevent regard being had, in determining a person's domicile at any time, to any relevant electoral action taken by the person if—
- (a) the person's domicile at that time is being determined for the purpose of ascertaining that or any other person's liability to income tax, and
 - (b) the person whose liability is being ascertained wishes regard to be had to that action.
- (5) If a person's domicile is determined in accordance with any such wishes, that domicile is to be regarded as having been determined for the purpose only of ascertaining the liability concerned.

Textual Amendments

- F2** Words in s. 835B(3)(a) substituted (16.1.2024) by [Elections Act 2022 \(c. 37\), s. 67\(1\), Sch. 7 para. 7](#) (with [Sch. 7 para. 13](#)); [S.I. 2023/1405, reg. 2](#)
- F3** S. 835B(3)(b) and word repealed (31.12.2020) by [The European Parliamentary Elections Etc. \(Repeal, Revocation, Amendment and Saving Provisions\) \(United Kingdom and Gibraltar\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1310\), reg. 1, Sch. 1 Pt. 1](#) (as amended by [S.I. 2019/1389, regs. 1, 2\(2\)](#))

Deemed domicile

[
^{F4}**835BA**

- (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
 - (b) there is no tax year beginning after 5 April 2017 and preceding the relevant tax year in which the individual was UK resident.]]

Textual Amendments

- F4** S. 835BA inserted (16.11.2017) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 29\(1\)](#)

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Modifications etc. (not altering text)

- C1** S. 835BA applied (with effect in accordance with Sch. 8 para. 3(4) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 3\(6\)](#)
- C2** S. 835BA applied by 1988 c. 1, s. 266A(8A) (as inserted (with effect in relation to the tax year 2017-18 and subsequent years) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 1](#))
- C3** S. 835BA applied by 1992 c. 12, s. 16ZA(7) (as inserted (with effect in accordance with Sch. 8 para. 3(4) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 3\(3\)](#))
- C4** S. 835BA applied by 1992 c. 12, s. 69(2F) (as inserted (with effect in accordance with Sch. 8 para. 6(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 6\(1\)](#))
- C5** S. 835BA applied by 1992 c. 12, s. 86(3A) (as inserted (with effect in relation to the tax year 2017-18 and subsequent years) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 7](#))
- C6** S. 835BA applied by 1992 c. 12, s. 275(3A) (as inserted (with effect in accordance with Sch. 8 para. 8(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 8\(1\)](#))
- C7** S. 835BA applied by 1992 c. 12, Sch. 5A para. 3(3A) (as inserted (with effect in accordance with Sch. 8 para. 9(2) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 9\(1\)](#))
- C8** S. 835BA applied by 2003 c. 1, s. 355(2) (as amended (with effect in accordance with Sch. 8 para. 10(6) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 10\(2\)](#))
- C9** S. 835BA applied by 2003 c. 1, s. 373(7) (as inserted (with effect in accordance with Sch. 8 para. 10(6) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 10\(3\)](#))
- C10** S. 835BA applied by 2003 c. 1, s. 374(10) (as inserted (with effect in accordance with Sch. 8 para. 10(6) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 10\(4\)](#))
- C11** S. 835BA applied by 2003 c. 1, s. 376(6) (as inserted (with effect in accordance with Sch. 8 para. 10(6) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), [Sch. 8 para. 10\(5\)](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)