



Income Tax Act 2007

2007 CHAPTER 3

PART 14

INCOME TAX LIABILITY: MISCELLANEOUS RULES

[^{F1}CHAPTER 2A

DOMICILE]

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 [^{F1}section 1(2)(a)] of the Representation of the People Act 1985 (extension of parliamentary franchise to certain non-resident British citizens), ^{F2} ...
 - ^{F2}(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—

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- (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

- F1** 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
- F2** S. 835B(3)(b) and word repealed (31.12.2020) by [The European Parliamentary Elections Etc.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))

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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.)