
1 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—
- (a) the provisions of the Income Tax Acts which apply this section, and
 - (b) the provisions of other enactments which apply this section.
- (2) An individual not domiciled in the United Kingdom at a time in a 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 resident in the United Kingdom for the tax year referred to in subsection (2).
- (4) Condition B is that the individual has been UK resident for at least 15 of the 20 tax years immediately preceding the tax year referred to in subsection (2).”
- (2) Schedule 1 contains—
- (a) provision applying section 835BA of ITA 2007, and
 - (b) further provision relating to this section.