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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 149. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 45

#### STATUTORY RESIDENCE TEST

#### **PART 5**

#### MISCELLANEOUS

##### *Consequential amendments*

- 149 In section 27 of ITEPA 2003 (UK-based earnings for year when employee not UK resident), in subsection (1), for “in which” substitute “for which”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 149.