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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 30. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 46

#### ORDINARY RESIDENCE

#### **PART 2**

#### INCOME TAX: ARISING BASIS OF TAXATION

#### *ITEPA 2003*

- 30 In section 56 (application of Income Tax Acts in relation to deemed employment), in subsection (5)—
- (a) for paragraph (a) substitute—
    - “(a) the worker being resident or domiciled outside the United Kingdom or meeting the requirement of section 26A,” and
  - (b) in paragraph (b), omit “or ordinarily resident”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 30.