
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 31. (See end of Document for details)*

SCHEDULES

SCHEDULE 46

ORDINARY RESIDENCE

PART 2

INCOME TAX: ARISING BASIS OF TAXATION

ITEPA 2003

- 31 In section 61G (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 31.