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

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## SCHEDULES

### SCHEDULE 46

#### ORDINARY RESIDENCE

#### PART 1

#### INCOME TAX AND CAPITAL GAINS TAX: REMITTANCE BASIS OF TAXATION

##### *Consequential amendments*

- 16 In section 266A of ICTA (life assurance premiums paid by employer), in subsection (8)—
- (a) in paragraph (a), for “employee resident and ordinarily resident, but not domiciled, in UK” substitute “remittance basis applies and employee outside section 26”, and
  - (b) in paragraph (b), for “employee resident, but not ordinarily resident, in UK” substitute “remittance basis applies and employee meets section 26A requirement”.
- 17 In section 12 of TCGA 1992 (non-UK domiciled individuals to whom remittance basis applies), for subsection (1) substitute—
- “(1) This section applies to foreign chargeable gains accruing to an individual in a tax year (“the foreign chargeable gains”) if section 809B, 809D or 809E of ITA 2007 (remittance basis) applies to the individual for that year.”
- 18 In section 87B of that Act (section 87: remittance basis), in subsection (1)—
- (a) insert “and” at the end of paragraph (a),
  - (b) omit “and” at the end of paragraph (b), and
  - (c) omit paragraph (c).
- 19 In section 726 of ITA 2007 (non-UK domiciled individuals to whom remittance basis applies), for subsection (1) substitute—
- “(1) This section applies in relation to income treated under section 721 as arising to an individual in a tax year (“the deemed income”) if section 809B, 809D or 809E (remittance basis) applies to the individual for that year.”
- 20 In section 730 of that Act (non-UK domiciled individuals to whom remittance basis applies), for subsection (1) substitute—
- “(1) This section applies in relation to income treated under section 728 as arising to an individual in a tax year (“the deemed income”) if section 809B, 809D or 809E (remittance basis) applies to the individual for that year.”
- 21 In section 735 of that Act (non-UK domiciled individuals to whom remittance basis applies), for subsection (1) substitute—

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- “(1) This section applies in relation to income treated under section 732 as arising to an individual in a tax year (“the deemed income”) if section 809B, 809D or 809E (remittance basis) applies to the individual for that year.”
- 22 In section 809F of that Act (effect on what is chargeable), in subsection (4), for “If the individual is not domiciled in the United Kingdom in that year, the” substitute “The ”.
- 23 In section 809YD of that Act (chargeable gains accruing on sales of exempt property), in subsection (3), omit “and P is not domiciled in the United Kingdom in that year”.
- 24 In section 809Z7 of that Act (meaning of “foreign income and gains” etc)—
- (a) in subsection (2)(d), omit “if the individual is not domiciled in the United Kingdom in that year,”, and
  - (b) in subsection (3)(a), for “is ordinarily UK resident in” substitute “does not meet the requirement of section 26A of ITEPA 2003 for ”.

**Changes to legislation:**

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