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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Savings. (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

##### *Savings*

- 26 (1) This paragraph applies to an individual who—
- (a) was resident in the United Kingdom for the tax year 2012-13, but
  - (b) was not ordinarily resident there at the end of the tax year 2012-13.
- (2) Enactments relating to income tax or capital gains tax have effect, in relation to any eligible foreign income and gains of the individual, as if the amendments made by this Part of this Schedule had not been made.
- (3) “Eligible foreign income and gains” means—
- (a) if the individual was resident in the United Kingdom for the tax year 2010-11 and the tax year 2011-12, foreign income and gains for the tax year 2013-14,
  - (b) if the individual was not resident in the United Kingdom for the tax year 2010-11 but was resident in the United Kingdom for the tax year 2011-12, foreign income and gains for the tax year 2013-14 and the tax year 2014-15, and
  - (c) if the individual was not resident in the United Kingdom for the tax year 2011-12, foreign income and gains for the tax year 2013-14, the tax year 2014-15 and the tax year 2015-16.
- (4) Where, by virtue of this paragraph, it is necessary to determine whether an individual is (or is not) ordinarily resident in the United Kingdom at a time on or after 6 April 2013, the question is to be determined as it would have been in the absence of this Schedule.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Savings.