Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2013, Paragraph 11. (See end of Document for details)*

SCHEDULES

SCHEDULE 7

REMITTANCE BASIS: EXEMPT PROPERTY

11 In the case of property that falls within paragraph 10(b) by virtue of being lost or stolen, any period that is a period of importation in relation to the property for the purposes of section 809Z4 of ITA 2007 ends with the time at which it is lost or stolen.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2013, Paragraph 11.