

## SCHEDULES

### SCHEDULE 7

#### MISCELLANEOUS RELOCATIONS

#### PART 13

#### RELOCATION OF SECTION 200 OF FA 1996 SO FAR AS APPLYING FOR INCOME TAX PURPOSES

*Finance Act 1996 (c. 8)*

73 FA 1996 is amended as follows.

- 74 (1) Amend section 200 (domicile for tax purposes of overseas electors) as follows.
- (2) In subsection (1)(a) (determinations for purposes of inheritance tax, income tax or capital gains tax) omit “, income tax”.
  - (3) In subsection (4)(a) (which refers to any of the taxes mentioned in subsection (1)(a)) for “any” substitute “ either ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Cross Heading: Finance Act 1996 (c. 8).