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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2012, Paragraph 17. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 12

#### FOREIGN INCOME AND GAINS

#### **PART 2**

#### REMITTANCE FOR INVESTMENT PURPOSES

##### *Application of Part 2*

- 17 The amendments made by this Part of this Schedule have effect where the relevant event (as defined in section 809VA of ITA 2007) or the ceasing to be exempt property (as defined in section 809Y of that Act) occurs on or after 6 April 2012.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 17.