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**Status:** Point in time view as at 20/03/1993. This version of this cross heading contains provisions that are not valid for this point in time.  
**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2013, Paragraph 148. (See end of Document for details)

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## SCHEDULES

VALID FROM 17/07/2013

### SCHEDULE 45

#### STATUTORY RESIDENCE TEST

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**Status:**

Point in time view as at 20/03/1993. This version of this cross heading contains provisions that are not valid for this point in time.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 148.