
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 135. (See end of Document for details)*

SCHEDULES

SCHEDULE 46

ORDINARY RESIDENCE

PART 4

OTHER AMENDMENTS

F(No.2)A 2005

- 135 (1) In section 7 (charge to income tax on lump sum), in subsection (3), omit “, ordinarily resident”.
- (2) The amendment made by this paragraph has effect in relation to the tax year 2013-14 and any subsequent tax year.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 135.