
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 46

ORDINARY RESIDENCE

PART 1

INCOME TAX AND CAPITAL GAINS TAX: REMITTANCE BASIS OF TAXATION

Treatment of relevant foreign earnings

- 9 (1) In section 26 (foreign earnings for year when remittance basis applies and employee not ordinarily UK resident), in subsection (1), for “is not ordinarily UK resident in” substitute “meets the requirement of section 26A for”.
- (2) Accordingly—
- (a) in the heading of that section, for “**not ordinarily UK resident**” substitute “**meets section 26A requirement**”, and
 - (b) in the italicised heading before that section, for “*not UK ordinarily resident*” substitute “*who meet section 26A requirement*”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 9.