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STATUTORY INSTRUMENTS

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**2013 No. 605**

**INCOME TAX**

**The Income Tax (Removal of  
Ordinary Residence) Regulations 2013**

<i>Made</i>	- - - -	<i>13th March 2013</i>
<i>Laid before House of Commons</i>	- -	<i>14th March 2013</i>
<i>Coming into force</i>		<i>6th April 2013</i>

**THE INCOME TAX (REMOVAL OF  
ORDINARY RESIDENCE) REGULATIONS 2013**

1. Citation, commencement and effect
  2. The amendments made— (a) by regulations 3, 4 and 7...
  3. Amendment of the Income Tax (Entertainers and Sportsmen) Regulations 1987
  4. Amendment of the Individual Savings Account Regulations 1998
  5. Amendment of the Pensions Schemes (Taxable Property Provisions) Regulations 2006
  6. Amendment of the Investment Trusts (Dividends) (Optional Treatment as Interest Distributions) Regulations 2009
  7. Amendment of the Offshore Funds (Tax) Regulations 2009
- Signature  
Explanatory Note