



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Change of residence and non-residents

^{F1}124 Change of residence.

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Textual Amendments

- F1** S. 124 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

^{F2}125 Non-resident partners.

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Textual Amendments

- F2** S. 125 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), [Sch. 3 Pt. 1](#) (with [Sch. 2 Pts. 1, 2](#))

^{F3}126 UK representatives of non-residents.

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Change of residence and non-residents. (See end of Document for details)

Textual Amendments

F3 S. 126 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 277, **Sch. 10 Pt. 11** (with Sch. 9 paras. 1-9, 22)

F⁴127 Persons not treated as UK representatives.

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Textual Amendments

F4 S. 127 repealed (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), s. 381(1), Sch. 8 para. 278, **Sch. 10 Pt. 11** (with Sch. 9 paras. 1-9, 22)

F⁵128 Limit on income chargeable on non-residents: income tax.

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Textual Amendments

F5 S. 128 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), Sch. 1 para. 368, **Sch. 3 Pt. 1** (with Sch. 2)

F⁶129 Limit on income chargeable on non-residents: corporation tax.

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Textual Amendments

F6 S. 129 repealed (with effect in relation to accounting periods beginning on or after 1.1.2003 in accordance with s. 155(2) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), Sch. 27 para. 7, **Sch. 43 Pt. 3(6)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Cross Heading:
Change of residence and non-residents.