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*Status: Point in time view as at 17/07/2012.*

**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Application of Part 1. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 12

### FOREIGN INCOME AND GAINS

#### PART 1

##### INCREASED REMITTANCE BASIS CHARGE

###### *Application of Part 1*

- 5      The amendments made by this Part of this Schedule have effect for the tax year 2012-13 and subsequent tax years.

**Status:**

Point in time view as at 17/07/2012.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:  
Application of Part 1.