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*Status: Point in time view as at 17/07/2013.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 143. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 45

### STATUTORY RESIDENCE TEST

#### PART 4

##### ANTI-AVOIDANCE

*New special rule: chargeable event gains*

- 143 In section 541 (calculation of deficiencies), in subsection (4)(b), after “that section” insert “ or formed part of the total income of that individual by virtue of section 465B for the tax year mentioned in section 539(1) ”.

**Status:**

Point in time view as at 17/07/2013.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 143.