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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 1. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 46

### ORDINARY RESIDENCE

#### **PART 1**

#### INCOME TAX AND CAPITAL GAINS TAX: REMITTANCE BASIS OF TAXATION

##### *Remittance basis restricted to non-doms*

1 Chapter A1 of Part 14 of ITA 2007 (remittance basis) is amended as follows.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 1.