

## SCHEDULES

### SCHEDULE 46

#### ORDINARY RESIDENCE

#### **PART 4**

#### OTHER AMENDMENTS

#### *CTA 2009*

- 144 (1) In section 1032 (meaning of “chargeable event”), in subsection (5)(a), omit “and ordinarily UK resident”.
- (2) The amendment made by this paragraph applies in relation to convertible shares acquired on or after 6 April 2013.