

# SCHEDULES

## SCHEDULE 46

### ORDINARY RESIDENCE

#### **PART 1**

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

##### *Consequential amendments*

- 23 In section 809YD of that Act (chargeable gains accruing on sales of exempt property), in subsection (3), omit “and P is not domiciled in the United Kingdom in that year”.