

SCHEDULES

SCHEDULE 46

ORDINARY RESIDENCE

PART 1

INCOME TAX AND CAPITAL GAINS TAX: REMITTANCE BASIS OF TAXATION

Remittance basis restricted to non-doms

- 3 In section 809B (claim for remittance basis to apply)—
- (a) in subsection (1)(b), omit “or is not ordinarily UK resident in that year”, and
 - (b) omit subsection (2).