

# SCHEDULES

## SCHEDULE 46

### ORDINARY RESIDENCE

#### **PART 2**

##### INCOME TAX: ARISING BASIS OF TAXATION

###### *ITEPA 2003*

- 41 (1) In Schedule 3 (approved SAYE option schemes), in paragraph 6(2)—
- (a) insert “and” at the end of paragraph (c), and
  - (b) omit paragraph (ca), including the “and” at the end of it.
- (2) The amendments made by this paragraph do not apply to schemes that have been approved before the day on which this Act is passed.