
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 53. (See end of Document for details)

SCHEDULES

SCHEDULE 46

ORDINARY RESIDENCE

PART 2

INCOME TAX: ARISING BASIS OF TAXATION

ITTOIA 2005

- 53 (1) In section 771 (relevant foreign income of consular officers and employees), for subsection (4) substitute—
- “(4) Condition C is that—
- (a) the officer or employee is a permanent employee of that state, or
 - (b) the officer or employee was non-UK resident for each of the 2 tax years preceding the tax year in which the officer or employee became a consular officer or employee in the United Kingdom of that state.”
- (2) The amendment made by this paragraph does not apply to a person who became a consular officer or employee in the United Kingdom before 6 April 2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 53.