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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 91. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 46

#### ORDINARY RESIDENCE

#### PART 3

##### CAPITAL GAINS TAX: ACCRUALS BASIS OF TAXATION

##### *TCGA 1992*

- 91 (1) Section 86 (attribution of gains to settlors with interest in non-resident or dual resident settlements) is amended as follows.
- (2) In subsection (1)(c), for the words from “either resident” to the end substitute “resident in the United Kingdom for the year”.
- (3) For subsection (2) substitute—
- “(2) The condition as to residence is that—
- (a) there is no time in the year when the trustees are resident in the United Kingdom, or
- (b) there is such a time but, whenever the trustees are resident in the United Kingdom during the year, they fall to be regarded for the purposes of any double taxation relief arrangements as resident in a territory outside the United Kingdom.”
- (4) In subsection (3), omit “and ordinarily resident”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 91.