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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2013, Paragraph 99. (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*

- 99 (1) Section 166 (gifts to non-residents) is amended as follows.
- (2) In subsection (1), for “neither resident nor ordinarily resident” substitute “ not resident ”.
- (3) In subsection (2)(a), omit “or ordinarily resident”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 99.