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*Status: Point in time view as at 17/07/2013.*

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

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# SCHEDULES

## SCHEDULE 46

### ORDINARY RESIDENCE

#### **PART 2**

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

###### *Commencement*

- 72 (1) The amendments made by this Part of this Schedule have effect for the purposes of a person's liability to income tax for the tax year 2013-14 or any subsequent tax year.
- (2) Sub-paragraph (1) is without prejudice to any provision in this Part of the Schedule about the application of a particular amendment.

**Status:**

Point in time view as at 17/07/2013.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading:  
Commencement.