
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2013, Paragraph 138. (See end of Document for details)*

SCHEDULES

SCHEDULE 46

ORDINARY RESIDENCE

PART 4

OTHER AMENDMENTS

CTA 2009

- 138 (1) In section 900 (which relates to roll-over relief for disposals of pre-FA 2002 assets), in subsection (2), omit “or ordinarily UK resident”.
- (2) The amendment made by this paragraph applies in relation to gains accruing or treated as accruing on or after 6 April 2013.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 138.