
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: CTA 2009. (See end of Document for details)

SCHEDULES

SCHEDULE 46

ORDINARY RESIDENCE

PART 4

OTHER AMENDMENTS

CTA 2009

- 137 CTA 2009 is amended as follows.
- 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.
- 139 (1) In section 936 (meaning of “UK estate” and “foreign estate”), in subsection (3), omit “or not ordinarily UK resident”.
- (2) The amendment made by this paragraph applies if the tax year in question begins on or after 6 April 2013.
- 140 (1) In section 947 (aggregate income of the estate), in subsection (2)(b)(i), omit “who was ordinarily UK resident”.
- (2) The amendment made by this paragraph applies if the tax year in question begins on or after 6 April 2013.
- 141 (1) In section 1009 (conditions relating to employee's income tax position), in subsection (5)(a), omit “and ordinarily UK resident”.
- (2) The amendment made by this paragraph applies in relation to shares acquired on or after 6 April 2013.
- 142 (1) In section 1017 (condition relating to employee's income tax position), in subsection (4)(a), omit “and ordinarily UK resident”.
- (2) The amendment made by this paragraph applies in relation to options obtained on or after 6 April 2013.
- 143 (1) In section 1025 (additional relief available if shares acquired are restricted shares), in subsection (5)(a), omit “and ordinarily UK resident”.
- (2) The amendment made by this paragraph applies in relation to restricted shares acquired on or after 6 April 2013.
- 144 (1) In section 1032 (meaning of “chargeable event”), in subsection (5)(a), omit “and ordinarily UK resident”.

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- (2) The amendment made by this paragraph applies in relation to convertible shares acquired on or after 6 April 2013.

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