
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 40. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 40 In section 87P (sections 87 and 87A: temporary migration after payment disregarded), in subsection (1)(e)(i) and (ii), for “the section 2(2) amount” substitute “the section 1(3) amount”.

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