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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 82. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 1

### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### PART 2

#### CONSEQUENTIAL AMENDMENTS

##### *TCGA 1992*

- 82 In section 279A (deferred unascertainable consideration: election for treatment of loss), in subsection (7)(b), for “section 10A” substitute “section 1M”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 82.