
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 92. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 92 In Schedule 7AC (exemptions for disposals by companies with substantial shareholdings), in paragraph 3(2)(c)(ii), for the words from “would” to “purposes” substitute “ would be chargeable to corporation tax as a result of section 2B(3) or (4) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 92.