

SCHEDULES

SCHEDULE 21

AMENDMENTS IN CONNECTION WITH TAPER RELIEF

Gains attributed to members of non-resident companies

- 4 In section 13 (gains attributed to members of non-resident companies), after subsection (10) there shall be inserted the following subsection—

“(10A) A gain which is treated as accruing to any person by virtue of this section shall not be eligible for taper relief.”