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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 27. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### DISPOSALS OF UK RESIDENTIAL PROPERTY INTERESTS BY NON-RESIDENTS ETC

##### PART 1

###### AMENDMENTS OF TCGA 1992

- 27 In section 168 (emigration of donee), in subsection (1), after paragraph (a) insert—  
“(aa) the transferee is resident in the United Kingdom at the time of that disposal; and”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 27.