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*Status: Point in time view as at 15/09/2016.*

**Changes to legislation:** Finance Act 2016, Paragraph 2 is up to date with all changes known to be in force on or before 12 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 11

#### DISPOSALS OF NON-UK RESIDENTIAL PROPERTY INTERESTS

- 2 In section 14B(1) (meaning of “non-resident CGT disposal”), in paragraph (a) after “disposal of a UK residential property interest” insert “ (within the meaning given by Schedule B1) ”.

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