

Status: Point in time view as at 16/11/2017.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Chapter 6 is up to date with all changes known to be in force on or before 10 July 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)



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART II

GENERAL PROVISIONS RELATING TO COMPUTATION OF GAINS AND ACQUISITIONS AND DISPOSALS OF ASSETS

[^{F1}CHAPTER 6

COMPUTATION OF GAINS AND LOSSES: NON-RESIDENT CGT DISPOSALS

Textual Amendments

- F1** Pt. 2 Ch. 6 inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 16](#)

57B Gains and losses on non-resident CGT disposals

- (1) Schedule 4ZZB makes provision about the computation of—
 - (a) NRCGT gains or losses, and
 - (b) other gains or losses,on non-resident CGT disposals.
- (2) For further provision about non-resident CGT disposals and NRCGT gains and losses see sections 14B to 14H and 188D and 188E.]

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