

SCHEDULES

SCHEDULE 10

CONSEQUENTIAL AMENDMENTS

Finance Act 1990 c. 29

- 22 (1) The Finance Act 1990 shall have effect subject to the following amendments.
- (2) In section 116(5) for “150(1) to (3) and 152 of the Capital Gains Tax Act 1979” there shall be substituted “272(1) to (4) and 273 of the Taxation of Chargeable Gains Act 1992”.
- (3) In section 120 for “27 of the Capital Gains Tax Act 1979” there shall be substituted “28 of the Taxation of Chargeable Gains Act 1992”.
- (4) In paragraph 24 of Schedule 10 for “88 of the Finance Act 1982” there shall be substituted “108 of the Taxation of Chargeable Gains Act 1992”.
- (5) In Schedule 12—
- (a) in paragraph 2—
- (i) for “the Capital Gains Tax Act 1979 (“the 1979 Act”)” there shall be substituted “the Taxation of Chargeable Gains Act 1992 (“the 1992 Act”)”;
- (ii) for “5” there shall be substituted “2”; and
- (iii) for “134 of the 1979” there shall be substituted “251 of the 1992”;
- (b) in paragraphs 4, 5 and 6 for “1979” there shall be substituted “1992”;
- (c) in paragraph 7 for “115 to 119 of the 1979” there shall be substituted “152 to 156 of the 1992”; and
- (d) in paragraph 10 for the definition of “the 1979 Act” there shall be substituted—
- ““the 1992 Act” means the Taxation of Chargeable Gains Act 1992.”