

Status: Point in time view as at 26/03/2015.

Changes to legislation: Taxation of Chargeable Gains Act 1992, PART 5 is up to date with all changes known to be in force on or before 22 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)

SCHEDULES

[^{F1}SCHEDULE 4ZZB

NON-RESIDENT CGT DISPOSALS: GAINS AND LOSSES

Textual Amendments

- F1** Sch. 4ZZB inserted (with effect in accordance with Sch. 7 para. 60 of the amending Act) by [Finance Act 2015 \(c. 11\)](#), [Sch. 7 para. 39](#)

PART 5

SPECIAL RULES FOR COMPANIES

- 22 This Part of this Schedule applies where the person making the non-resident CGT disposal is a company.

Indexation

- 23 The following amounts are computed as if the computation were for corporation tax purposes—
- (a) the notional post-April 2015 gain or loss for the purposes of paragraphs 6 and 7;
 - (b) the notional pre-April 2015 gain or loss for the purposes of paragraphs 6 and 7;
 - (c) the gain or loss determined under Step 1 of paragraph 9(2);
 - (d) the notional post-April 2015 gain or loss for the purposes of paragraph 13;
 - (e) the gain or loss determined under Step 1 of paragraph 14(3);
 - (f) the notional post-April 2016 gain or loss for the purposes of paragraph 15;
 - (g) the notional pre-April 2016 gain or loss for the purposes of paragraph 15;
 - (h) the notional post-April 2015 gain or loss, the notional pre-April 2015 gain or loss and the notional pre-April 2013 gain or loss for the purposes of paragraph 17;
 - (i) the notional post-April 2016 gain or loss, the notional pre-April 2016 gain or loss and the notional pre-April 2015 gain or loss for the purposes of paragraph 19.]

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