

Status: Point in time view as at 06/04/2014.

Changes to legislation: Taxation of Chargeable Gains Act 1992, SCHEDULE 8A is up to date with all changes known to be in force on or before 25 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)

SCHEDULES

^{F1}SCHEDULE 8A

Textual Amendments

- F1** Sch. 8A omitted (with effect in accordance with s. 34(6) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [s. 35\(5\)](#)

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- [^{F2}1 (1) This Schedule applies where—
- (a) an individual makes a disposal of a debt to which section 252(1) applies (“the relevant disposal”),
 - (b) the debt (“the section 252 debt”) is not situated in the United Kingdom, and
 - (c) money or money’s worth which is remitted foreign income (“the section 37 amount”) is excluded under section 37 from the consideration for the relevant disposal.
- (2) For this purpose “remitted foreign income” means income of the individual which is chargeable to income tax on the alternative basis of charge set out in Chapter A1 of Part 14 of ITA 2007 (remittance basis).
- (3) In determining whether the condition in sub-paragraph (1)(c) is met, the following provisions of this Schedule are to be ignored.]

Textual Amendments

- F2** Sch. 8A inserted (with effect in accordance with Sch. 9 para. 3 of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [Sch. 9 para. 2](#)

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