
Status: Point in time view as at 28/07/2000.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Main amendments. (See end of Document for details)

SCHEDULES

SCHEDULE 29

CHARGEABLE GAINS: NON-RESIDENT COMPANIES AND GROUPS ETC.

PART I

APPLICATION OF TAXATION OF CHARGEABLE GAINS ACT 1992

Main amendments

- 1 (1) In section 170 of the ^{M1}Taxation of Chargeable Gains Act 1992 (groups of companies: interpretation), the following provisions shall cease to have effect—
- (a) paragraph (a) of subsection (2) (which provides that references to companies apply only to companies resident in the United Kingdom); and
 - (b) in subsection (9)(b) the words “(although resident in the United Kingdom)”.
- (2) The above amendments (referred to in this Schedule as “the main amendments”) have effect in accordance with the following provisions of this Schedule.

Marginal Citations

M1 1992 c. 12.

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