

SCHEDULES

SCHEDULE 29

CHARGEABLE GAINS: NON-RESIDENT COMPANIES AND GROUPS ETC.

PART II

MINOR AND CONSEQUENTIAL AMENDMENTS

Section 176 of the Taxation of Chargeable Gains Act 1992

- 24 (1) In section 176 of the Taxation of Chargeable Gains Act 1992 (depreciatory transactions within a group), in subsection (7), paragraph (c) and the word “and” immediately preceding it shall cease to have effect.
- (2) The above amendment, and the main amendments so far as they apply for the purposes of section 176, have effect in relation to cases in which the depreciatory transaction (within the meaning of that section) is on or after 1st April 2000.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Cross Heading: Section 176 of the Taxation of Chargeable Gains Act 1992.