

SCHEDULES

SCHEDULE 29

CHARGEABLE GAINS: NON-RESIDENT COMPANIES AND GROUPS ETC.

PART II

MINOR AND CONSEQUENTIAL AMENDMENTS

Section 192 of the Taxation of Chargeable Gains Act 1992

- 29 In section 192 of the Taxation of Chargeable Gains Act 1992 (tax exempt distributions), in subsection (3) for “neither section 178 nor 179 shall” substitute “section 179 shall not”.