



# Finance (No. 2) Act 2005

## 2005 CHAPTER 22

### PART 2

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 5

#### CHARGEABLE GAINS

##### *Residence, location of assets etc*

#### **34 Location of assets etc**

Schedule 4 (which makes provision in relation to the situation of assets for the purposes of TCGA 1992 and which makes minor amendments in that Act in relation to non-resident companies with United Kingdom permanent establishments) has effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 34.