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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 20. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### RATES OF CAPITAL GAINS TAX

##### *Transitionals*

- 20 (1) Chargeable gains treated as accruing to an individual under section 12(2) of TCGA 1992 (non-UK domiciled individuals to whom remittance basis applies) in the tax year 2010-11 are to be treated for the purposes of this Schedule as accruing on the day the related foreign chargeable gains are remitted.
- (2) For the purposes of sub-paragraph (1), foreign chargeable gains under section 809J of ITA 2007 (section 809I: order of remittances) in the tax year 2010-11 are to be treated as remitted before 23 June 2010.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 20.