

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 76. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 16

#### PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

#### **PART 3**

##### AMENDMENTS OF OTHER ACTS

###### *Taxation of Chargeable Gains Act 1992*

- 76 In section 151I(1) (meaning of “financial institution”)—
- (a) in paragraph (g), for “section 431(2) of ICTA” substitute “ section 65 of the Finance Act 2012 ”, and
  - (b) in paragraph (h), for “section 431(2) of ICTA” substitute “ section 139(1) of the Finance Act 2012 ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 76.