
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 7

DISPOSALS OF UK RESIDENTIAL PROPERTY INTERESTS BY NON-RESIDENTS ETC

PART 1

AMENDMENTS OF TCGA 1992

- 10 In section 13 (attribution of gains to members of non-resident companies), in subsection (1A), for the words from “an ATED-related gain” to the end substitute—
- “(a) an ATED-related gain chargeable to capital gains tax by virtue of section 2B (capital gains tax on ATED-related gains), or
 - (b) an NRCGT gain chargeable to capital gains tax by virtue of section 14D or 188D (capital gains tax on NRCGT gains).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 10.