
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 12. (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

- 12 In section 16 (computation of losses), in subsection (3), for “or 10B,” substitute “, 10B, 14D or 188D”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 12.