

SCHEDULES

SCHEDULE 7

DISPOSALS OF UK RESIDENTIAL PROPERTY INTERESTS BY NON-RESIDENTS ETC

PART 1

AMENDMENTS OF TCGA 1992

- 35 (1) Schedule 1 (application of exempt amount etc in cases involving settled property) is amended as follows.
- (2) In paragraph 1(1), for “(5C)” substitute “ (5D) ”.
- (3) In paragraph 2(1), for “(5C)” substitute “ (5D) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 35.