
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 48. (See end of Document for details)

SCHEDULES

SCHEDULE 7

DISPOSALS OF UK RESIDENTIAL PROPERTY INTERESTS BY NON-RESIDENTS ETC

PART 2

OTHER AMENDMENTS

- 48 In section 34 (ordinary time limit of 4 years), after subsection (1) insert—
- “(1A) In subsection (1) the reference to an assessment to capital gains tax includes a determination under section 29A (non-resident CGT disposals: determination of amount which should have been assessed).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 48.