

SCHEDULES

SCHEDULE 7

DISPOSALS OF UK RESIDENTIAL PROPERTY INTERESTS BY NON-RESIDENTS ETC

PART 1

AMENDMENTS OF TCGA 1992

- 9 In section 10A (temporary non-residents), as that section has effect where the year of departure (as defined in Part 4 of Schedule 45 to FA 2013) is the tax year 2012-13 or an earlier tax year, in subsection (5) after “section 10” insert “, 14D”.