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**Status:** This version of this cross heading contains provisions that are prospective.  
**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Cross Heading: TCGA 1992. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 14

#### DIGITAL REPORTING AND RECORD-KEEPING FOR INCOME TAX ETC: FURTHER AMENDMENTS

PROSPECTIVE

#### PART 2

#### AMENDMENTS OF OTHER ACTS

#### TCGA 1992

- 31 In section 188J(2) of TCGA 1992 (the representative company of an NRCGT group) for “section 9(2)” substitute “ section 8(1AB)(a)(iii) ”.

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