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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 101. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 1

### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### **PART 2**

#### CONSEQUENTIAL AMENDMENTS

##### *ITA 2007*

- 101 In section 643 (accrued income profits and losses: non-residents), in subsection (5), for “section 10(6)” substitute “ section 1B(5) ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 101.