

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 3

COMMENCEMENT AND TRANSITIONAL PROVISIONS ETC

- 125 (1) The Treasury may by regulations make provision, in relation to a case in which they consider that a provision of this Schedule changes the effect of a provision of TCGA 1992 that is re-enacted by this Schedule, for the purpose of returning the effect of the law to what it would have been if this Act had not been passed.
- (2) The power conferred by this paragraph may not be exercised on or after 6 April 2022.