
STATUTORY INSTRUMENTS

2012 No. 736

The Finance Act 2010, Schedule 6,
Part 2 (Commencement) Order 2012

Paragraph 13 of Schedule 6 (amendment of TCGA 1992)

8.—(1) The amendment of section 222(8B)(b)(iii) of TCGA 1992(1) (relief on disposal of private residence) made by paragraph 13(1) and (2) of Schedule 6 comes into force in relation to living accommodation provided for a director on or after 6th April 2012 if that accommodation was not already provided for the director immediately before that date.

(2) In this article “director” has the meaning given by section 222(8D) of TCGA 1992(2).

(1) [1992 c. 12](#); subsection 8B was inserted into section 222 by paragraph 17 of Schedule 4 to the Finance Act 1999 ([c. 16](#)). Section 69(1) of the Finance Act 2010 ([c. 13](#)) provides that “TCGA 1992” means the Taxation of Chargeable Gains Act 1992.

(2) Subsection 8D was inserted into section 222 by paragraph 17 of Schedule 4 to the Finance Act 1999 ([c.16](#)) and amended by paragraphs 207 and 213 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 ([c.1](#)).