

SCHEDULE 1

Modification of enactments

PART 1

Primary legislation

Taxation of Chargeable Gains Act 1992

10. In section 66(5) of the Taxation of Chargeable Gains Act 1992⁽¹⁾ (insolvents' assets), in the definition of "trustee in bankruptcy"—

- (a) for "permanent trustee within the meaning of" substitute "trustee in a sequestration under";
and
- (b) for "1985" substitute "2016".

⁽¹⁾ 1992 c.12.