
STATUTORY INSTRUMENTS

2020 No. 315

The UK Property Rich Collective Investment
Vehicles (Amendment of the Taxation of
Chargeable Gains Act 1992) Regulations 2020

Amendment of Schedule 5AAA to the Taxation of Chargeable Gains Act 1992

- 12.** In paragraph 22 (deemed disposal if election ceases to have effect)—
- (a) in sub-paragraph (3)(a), for “the company” substitute “the relevant entity”, and
 - (b) at the end insert—
 - “(4) In this paragraph “the relevant entity” has the same meaning as in paragraph 21.”.