

---

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**

6. In paragraph 7(5) (disposals by non-UK residents)—
- (a) in paragraph (a), for “conditions A to C of regulation 75” substitute “the conditions in regulation 75(2), (3) and (4)(a)”,
  - (b) in paragraph (b), at the end insert “(assuming for this purpose that regulation 75(4)(b) is omitted)”, and
  - (c) in the words after that paragraph, at the end insert “(and see also paragraphs 46A and 51)”.