
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

8. In paragraph 9 (further provision about election), at the end insert—

“(4) An election under paragraph 8 must include the following information in the case of each participant in the vehicle—

- (a) the participant’s name and, if the participant has one, the participant’s unique taxpayer reference,
- (b) the participant’s usual or last known place of residence or the participant’s place of business, and
- (c) in the case of a participant who is an individual, the participant’s date of birth.”.