
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross Heading: Commencement. (See end of Document for details)

SCHEDULES

SCHEDULE 4

CHARGEABLE GAINS: LOCATION OF ASSETS ETC

PART 3

COMMENCEMENT

Commencement

- 10 (1) The amendments made by Part 1 of this Schedule have effect for determining for the purposes of TCGA 1992—
- (a) the situation of any asset, or
 - (b) whether the situation of any asset is in the United Kingdom,
- at any time on or after 16th March 2005 (irrespective of when the asset was acquired by the person holding it).
- (2) The amendment made by paragraph 7 has effect in relation to any loss accruing to a company in an accounting period ending on or after 16th March 2005.
- ^{F1}(3)
- (4) The amendment made by paragraph 9 has effect in relation to disposals on or after 16th March 2005.

Textual Amendments

- F1** Sch. 4 para. 10(3) repealed (with effect in accordance with Sch. 10 para. 9 of the amending Act) by Finance Act 2011 (c. 11), **Sch. 10 para. 8(c)**

Changes to legislation:

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Heading: Commencement.