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F1 Sch. 4 para. 10(3) repealed (with effect in accordance with Sch. 10 para. 9 of the amending Act) by Finance Act 2011 (c. 11), **Sch. 10 para. 8(c)**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:
There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Cross Heading: Commencement.