

SCHEDULES

SCHEDULE 7

DISPOSALS OF UK RESIDENTIAL PROPERTY INTERESTS BY NON-RESIDENTS ETC

PART 1

AMENDMENTS OF TCGA 1992

- 6 In section 4 (rates of capital gains tax), after subsection (3A) insert—
- “(3B) The rate of capital gains tax is 20% in respect of—
- (a) gains chargeable under section 14D accruing to a company in a tax year, and
 - (b) gains chargeable under section 188D accruing in a tax year to the relevant body of an NRCGT group (as defined in that section).”