

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 73 (1) Section 222B (non-qualifying tax years) is amended as follows.
- (2) In subsection (2), for “a non-resident CGT disposal” substitute “a disposal falling within section 222A(1)(b) (non-resident disposals)”.
- (3) In subsection (10), for “Section 11(1)(a)” substitute “Section [271ZA\(2\)](#)”.