

# SCHEDULES

## SCHEDULE 1

### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### **PART 2**

#### CONSEQUENTIAL AMENDMENTS

#### *TCGA 1992*

- 93 In Schedule 7C (relief for transfers to Schedule 2 share plans), in paragraph 8—
- (a) in paragraph (a), for “under section 2(1)” substitute “as a result of section [1A\(1\)](#)”, and
  - (b) in paragraph (b), for “under section 10(1)” substitute “as a result of section [1A\(3\)\(a\)](#)”.