

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 34 (1) Section 86A (attribution of gains to settlor in section 10A cases) is amended as follows.
- (2) In subsection (1)(a), for “section 10A” substitute “section 1M(3)”.
 - (3) In subsection (2), for “the section 2(2) amount” substitute “the section 1(3) amount”.
 - (4) In subsection (3), for “section 10A” substitute “section 1M(3)”.
 - (5) In subsection (4)(a), for “the section 2(2) amount” substitute “the section 1(3) amount”.
 - (6) In subsection (6), for “section 10A” substitute “section 1M(3)”.
 - (7) In subsection (7), for “the section 2(2) amount” (in both places) substitute “the section 1(3) amount”.
 - (8) In subsection (8)(c), for “section 10A” substitute “section 1M(3)”.
 - (9) In the title, for “in section 10A cases” substitute “where temporarily non-resident”.