

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 63 In section 171B (election under section 171A: effect), in subsection (5), for the words from “and would by virtue of” to the end substitute “chargeable to corporation tax as a result of section 2B(3) or (4).”