
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 72. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 72 In section 222A (determination of main residence: non-resident CGT disposals), in subsection (1), for paragraph (b) substitute—
- “(b) the disposal is—
- (i) a disposal on which a residential property gain (as defined by Schedule 1B) accrues which is chargeable to capital gains tax because of section 1A(3)(b), or
 - (ii) a disposal on which a loss accrues but is one which, had a gain accrued, would be within sub-paragraph (i).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 72.