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*Status: Point in time view as at 15/09/2016.*

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 12

#### DISPOSALS OF RESIDENTIAL PROPERTY INTERESTS: GAINS AND LOSSES

3 After section 57B insert—

#### “CHAPTER 7

#### COMPUTATION OF GAINS AND LOSSES: DISPOSALS OF RESIDENTIAL PROPERTY INTERESTS

#### **57C Gains and losses on disposals of residential property interests**

Schedule 4ZZC makes provision about the computation of—

- (a) residential property gains or losses, and
- (b) other gains or losses,

on disposals of residential property interests which are not non-resident CGT disposals.”

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