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*Status: Point in time view as at 12/02/2019.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 105. (See end of Document for details)*

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# SCHEDULES

## SCHEDULE 1

### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### PART 2

#### CONSEQUENTIAL AMENDMENTS

##### *ITA 2007*

105 In section 809VK (retention of funds to meet CGT liabilities), for subsection (5) substitute—

“(5) The highest potential CGT rate is the highest rate specified in section 1H of TCGA 1992 (regardless of the type of the chargeable gain or, if P is an individual, the rate of income tax at which P's income is chargeable).”

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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 105.