

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

CTA 2009

- 110 (1) Section 5 of CTA 2009 (territorial scope of charge to corporation tax) is amended as follows.
- (2) In subsections (1), (2A) and (3), for “chargeable to corporation tax” substitute “chargeable to corporation tax on income”.
- (3) In subsection (2), for “within the charge to corporation tax” substitute “within the charge to corporation tax on income”.
- (4) After subsection (4) insert—
- “(5) The territorial scope of the charge to corporation tax on chargeable gains is given by section [2B](#) of TCGA 1992.”