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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 123. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1 **U.K.**

#### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### **PART 3 U.K.**

##### COMMENCEMENT AND TRANSITIONAL PROVISIONS ETC

- 123 (1) This paragraph applies where this Schedule re-enacts in TCGA 1992 (with or without modification) an enactment contained in TCGA 1992 repealed by this Schedule.
- (2) The repeal and re-enactment does not affect the continuity of the law.
- (3) Any subordinate legislation or other thing which—
- (a) has been made or done, or has effect as if made or done, under or for the purposes of the repealed provision, and
  - (b) is in force or effective on 5 April 2019,
- has effect in relation to times after that date as if made or done under or for the purposes of the corresponding provision of TCGA 1992.
- (4) Any reference (express or implied) in any enactment, instrument or document to a provision of TCGA 1992 is to be read as including, in relation to times, circumstances or purposes in relation to which the corresponding repealed provision had effect, a reference to that corresponding provision.
- (5) Any reference (express or implied) in any enactment, instrument or document to a repealed provision of TCGA 1992 is to be read as including, in relation to times, circumstances or purposes in relation to which the corresponding provision has effect, as or (as the context may require) as including a reference to that corresponding provision.
- (6) The generality of this paragraph is not to be affected by specific transitional, transitory or saving provision made elsewhere by this Schedule.
- (7) This paragraph has effect instead of section 17(2) of the Interpretation Act 1978.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 123.