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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 125. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

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

#### **PART 3**

##### COMMENCEMENT AND TRANSITIONAL PROVISIONS ETC

- 125 (1) The Treasury may by regulations make provision, in relation to a case in which they consider that a provision of this Schedule changes the effect of a provision of TCGA 1992 that is re-enacted by this Schedule, for the purpose of returning the effect of the law to what it would have been if this Act had not been passed.
- (2) The power conferred by this paragraph may not be exercised on or after 6 April 2022.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 125.