

# SCHEDULES

## SCHEDULE 1

### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### PART 2

##### CONSEQUENTIAL AMENDMENTS

###### *TCGA 1992*

- 25 (1) Section 25 (non-residents: deemed disposals) is amended as follows.
- (2) In subsection (3A), for paragraph (b) substitute—
- “(b) on ceasing to carry on the trade the asset is disposed of in circumstances in which section 139 or 171 applies.”
- (3) In subsection (7), for the words from “the disposal—” to the end substitute “the disposal would be chargeable to capital gains tax under section [1A\(3\)\(a\)](#) or to corporation tax under section [2B\(3\)](#).”