

## SCHEDULES

### SCHEDULE 1

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

#### PART 2

#### CONSEQUENTIAL AMENDMENTS

#### TCGA 1992

- 29 (1) Section 62 (death: general provisions) is amended as follows.
- (2) In subsection (2A)—
- (a) in paragraph (a), for “section 10A” substitute “section 1M”, and
  - (b) for paragraph (b) substitute—  
“(b) relevant non-resident gains (see subsection (11)).”
- (3) In subsection (2AA), for “allowable NRCGT losses (see section 57B and Schedule 4ZZB)” substitute “relevant non-resident losses (see subsection (11))”.
- (4) After subsection (10) insert—
- “(11) In this section—
- “relevant non-resident gain” means—
  - (a) a gain that falls to be dealt with by section 1A(3) because the asset disposed of is within paragraph (b) or (c) of that subsection, or
  - (b) a gain that falls to be dealt with by section 1A(1) in accordance with section 1G(2) because the asset disposed of is within section 1A(3)(b) or (c), and
- “relevant non-resident loss” means an allowable loss accruing on a disposal which, had a gain accrued instead, would have been a relevant non-resident gain.”
- (5) The reference to relevant non-resident gains in section 62(2A)(b) of TCGA 1992 (as substituted by sub-paragraph (2)(b)) includes NRCGT gains as defined by section 57B of, and Schedule 4ZZB to, that Act.
- (6) The reference here to section 57B of, and Schedule 4ZZB to, TCGA 1992 is to those provisions as they had effect before their repeal by this Schedule.