
Status: Point in time view as at 12/02/2019.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 32. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 32 In section 85A (transfers of value: attribution of gains to beneficiaries and treatment of losses)—
- (a) in subsection (2A), for “any section 2(2) amount” substitute “ any section 1(3) amount ”, and
 - (b) in subsection (3), for “section 2(2) amount” (in both places) substitute “ section 1(3) amount ”.

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