

# 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”.