

# SCHEDULES

## SCHEDULE 1

### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### **PART 2**

#### CONSEQUENTIAL AMENDMENTS

#### *TCGA 1992*

- 37 In section 87B (section 87: remittance basis), for subsection (2) substitute—
- “(2) The chargeable gains are chargeable gains accruing on the disposal of an asset situated outside the United Kingdom.”