
Status: Point in time view as at 12/02/2019.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 39. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 39 In section 87N (sections 87 and 87A: disregard of payments to migrating beneficiary), in subsection (2)(d)(i) and (ii), for “the section 2(2) amount” substitute “ the section 1(3) amount ”.

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