

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 1

EXTENDING CASES IN WHICH NON-RESIDENTS ARE CHARGED TO TAX ETC

4 After section 36 insert—

“Re-basing for non-residents for UK land etc held on 5 April 2019

36A Re-basing in relation to direct or indirect disposals of UK land

Schedule 4AA makes provision for the re-basing of assets where—

- (a) the assets are held on 5 April 2019,
- (b) there is a disposal after that date, and
- (c) the disposal is a direct or indirect disposal of UK land (within the meaning of that Schedule).”