

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 40. (See end of Document for details)*

---

## SCHEDULES

### SCHEDULE 1 **U.K.**

#### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

### **PART 2** **U.K.**

#### CONSEQUENTIAL AMENDMENTS

##### *TCGA 1992*

- 40 In section 87P (sections 87 and 87A: temporary migration after payment disregarded), in subsection (1)(e)(i) and (ii), for “the section 2(2) amount” substitute “ the section 1(3) amount ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 40.