
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 48. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 48 In section 103KE (carried interest: avoidance of double taxation), in subsection (8) (b), for “section 2(2)(b)” substitute “ section 1(3)(b) ”.

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