

## SCHEDULES

### SCHEDULE 1

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

##### **PART 1**

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

8      After section 103DA insert—

##### **“103DB UK property rich collective investment vehicles etc**

Schedule 5AAA makes provision in relation to collective investment vehicles where the property which is the subject of or held by the vehicles consists of or includes direct or indirect interests in land in the United Kingdom.”