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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 87. (See end of Document for details)*

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## SCHEDULES

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

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

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

#### CONSEQUENTIAL AMENDMENTS

##### *TCGA 1992*

- 87 (1) Section 288 (interpretation) is amended as follows.
- (2) In subsection (1) omit—
- (a) the definition of “ATED-related”,
  - (b) the definition of “non-resident CGT disposal”,
  - (c) the definition of “NRCGT gain”,
  - (d) the definition of “NRCGT group”,
  - (e) the definition of “NRCGT loss”, and
  - (f) the definition of “relevant high value disposal”.
- (3) In subsection (8), in the Table, in the entry relating to “branch or agency”, for “s 10(6)” substitute “s 1B(5)”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 87.