

# SCHEDULES

## SCHEDULE 1

### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### PART 2

##### 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)”.