Status: Point in time view as at 12/02/2019.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 91. (See end of Document for details)

# SCHEDULES

#### SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

### PART 2

CONSEQUENTIAL AMENDMENTS

### TCGA 1992

In Schedule 7A (restriction on set-off of pre-entry losses), in paragraph 6(1)(c) and (d), for "section 8(1)" substitute "section 2A(1)".

#### **Status:**

Point in time view as at 12/02/2019.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 91.