

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 91 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\(1\)](#)”.