
Status: Point in time view as at 12/02/2019.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 93. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 93 In Schedule 7C (relief for transfers to Schedule 2 share plans), in paragraph 8—
- (a) in paragraph (a), for “under section 2(1)” substitute “ as a result of section 1A(1) ”, and
 - (b) in paragraph (b), for “under section 10(1)” substitute “ as a result of section 1A(3)(a) ”.

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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 93.