
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 26. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 3

CONSEQUENTIAL AMENDMENTS

Amendments of other Acts

- 26 (1) TCGA 1992 is amended as follows.
- (2) In section 222A (determination of main residence: disposals by non-residents)—
- (a) in subsection (6)(a), for “the NRCGT return” substitute “ the return under Schedule 2 to the Finance Act 2019 ”, and
 - (b) in subsection (7)(a), for “an NRCGT return” substitute “ a return under Schedule 2 to the Finance Act 2019 ”.
- (3) In section 223A (amount of relief: disposals by non-residents), in subsection (3)(b), for “the NRCGT return” substitute “ the return under Schedule 2 to the Finance Act 2019 ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 26.