

SCHEDULE 1

Consequential amendments to Acts of Parliament

PART 1

Taxation of Chargeable Gains Act 1992

10. In section 263CA(9)(e) of the Taxation of Chargeable Gains Act 1992 (stock lending: insolvency etc of borrower)(**1**) before “the presentation of a bankruptcy petition” insert “bankruptcy application made or”.

(1) 1992 c.12; section 263CA was inserted by the Finance Act 2009 (c.10) Schedule 13, paragraph 3.