

Changes to legislation: Finance Act 2004, Paragraph 2 is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 22

CHARGEABLE GAINS: PRIVATE RESIDENCE RELIEF

Amount of relief

- 2 (1) Section 223 of the Taxation of Chargeable Gains Act 1992 is amended as follows.
- (2) In subsection (4) (dwelling-house let as residential accommodation) in paragraph (a), omit the unnecessary words “or those provisions as applied by section 225”.
- (3) After subsection (7) insert—
 - “(8) This section is subject to—
 - (a) section 224 (amount of relief: further provisions), and
 - (b) section 226A (private residence relief: cases where relief obtained under section 260).”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)