
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2010, Paragraph 1. (See end of Document for details)*

SCHEDULES

SCHEDULE 9 **U.K.**

FOREIGN CURRENCY BANK ACCOUNTS

1 In TCGA 1992, after section 252 insert—

“252A Foreign currency bank accounts and the remittance basis

Schedule 8A contains provision about the calculation of chargeable gains on disposals of debts to which section 252(1) applies which are not situated in the United Kingdom.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 1.