

SCHEDULES

SCHEDULE 12

FOREIGN INCOME AND GAINS

PART 3

SALES OF EXEMPT PROPERTY

Application of Part 3

- 19 The amendment made by this Part of this Schedule has effect in relation to exempt property that is sold on or after 6 April 2012 (including property sold pursuant to a contract entered into before that date so long as the contract only becomes unconditional on or after that date).