

## SCHEDULES

### SCHEDULE 16

#### PART 2: MINOR AND CONSEQUENTIAL AMENDMENTS

#### **PART 3**

#### AMENDMENTS OF OTHER ACTS

##### *Taxation of Chargeable Gains Act 1992*

- 76 In section 151I(1) (meaning of “financial institution”)—
- (a) in paragraph (g), for “section 431(2) of ICTA” substitute “section 65 of the Finance Act 2012”, and
  - (b) in paragraph (h), for “section 431(2) of ICTA” substitute “section 139(1) of the Finance Act 2012”.