
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 97. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

FA 2005

- 97 (1) Section 32 (non-UK resident vulnerable persons: amount of relief) is amended as follows.
- (2) In subsection (3), in the definitions of “TLVB” and “TLVA”, omit “for the purposes of section 3 of TCGA 1992”.
- (3) After that subsection insert—
- “(3A) For the purposes of this section “the vulnerable person's taxable amount for the tax year” means the amount on which that person would be chargeable to capital gains tax for the tax year if no account were taken of section 1K of TCGA 1992.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 97.