

# SCHEDULES

## SCHEDULE 1

### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### **PART 2**

#### CONSEQUENTIAL AMENDMENTS

##### *TCGA 1992*

- 50 In section 140A (transfer or division of UK business), in subsection (2), for “section 10B” substitute “section [2B\(3\)](#)”.