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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 1. (See end of Document for details)

## SCHEDULES

## SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

## PART 1

EXTENDING CASES IN WHICH NON-RESIDENTS ARE CHARGED TO TAX ETC TCGA 1992 is amended as follows.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 1.