

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 3

COMMENCEMENT AND TRANSITIONAL PROVISIONS ETC

- 126 (1) This paragraph applies to regulations made under paragraph 124 or 125.
- (2) The regulations may amend, repeal or revoke any provision made by or under—
- (a) this Schedule, or
 - (b) any other provision of the Taxes Acts (within the meaning of section 118(1) of TMA 1970).
- (3) The regulations may, if made before 6 April 2020, contain provision (however expressed) for securing that the provision made by the regulations has effect in accordance with paragraph 120 (commencement) as it were included in the amendments made by this Schedule.
- (4) The regulations may contain incidental, supplemental, consequential or transitional provision or savings.