

## SCHEDULES

### SCHEDULE 1

#### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### **PART 2**

#### CONSEQUENTIAL AMENDMENTS

##### *TCGA 1992*

- 30 (1) Section 79B (attribution to trustees of gains of non-resident companies) is amended as follows.
- (2) In subsection (1), for “section 13” substitute “section 3 (see section 3B)”.
- (3) In subsection (2), for “section 13” substitute “section 3”.
- (4) In subsection (3)—
- (a) for “section 13(2)” substitute “section 3”, and
- (b) for “section 13(9)” substitute “section 3(7)”.
- (5) In subsection (4), for “section 13(9)” substitute “section 3(7)”.