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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 39. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

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

#### **PART 2**

#### CONSEQUENTIAL AMENDMENTS

##### *TCGA 1992*

- 39 In section 87N (sections 87 and 87A: disregard of payments to migrating beneficiary), in subsection (2)(d)(i) and (ii), for “the section 2(2) amount” substitute “ the section 1(3) amount ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 39.