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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 43. (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*

- 43 In section 90 (sections 87 and 89(2): transfers between settlements), in subsection (3) (in both places) and subsections (5) and (10)(b), 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 43.