

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 44 In section 91 (increase in tax payable under section 87 or 89(2), in subsection (1)(a), for “the section 2(2) amount” substitute “the section 1(3) amount”.