
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 51. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 51 (1) Section 140E (merger leaving assets within UK tax charge) is amended as follows.
- (2) In subsection (5)(b), for “section 10B” substitute “ section 2B(3) ”.
- (3) In subsection (6)(b), for “section 10B” substitute “ section 2B(3) ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 51.