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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 63. (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*

- 63 In section 171B (election under section 171A: effect), in subsection (5), for the words from “and would by virtue of” to the end substitute “chargeable to corporation tax as a result of section 2B(3) or (4).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 63.