

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 74 (1) Section 223 (amount of relief) is amended as follows.
- (2) In subsection (7), in paragraph (b), for “an NRCGT gain chargeable to capital gains tax by virtue of section 14D” substitute “a residential property gain (as defined by Schedule 1B) which is chargeable to capital gains tax because of section [1A\(3\)\(b\)](#)”.
- (3) In subsection (7A), for “paragraph 9 of Schedule 4ZZB applies by virtue of subparagraph (1)(b) of that paragraph” substitute “paragraph [8](#) or [14](#) of Schedule 4AA applies”.