

# SCHEDULES

## SCHEDULE 1

### CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

#### PART 2

##### CONSEQUENTIAL AMENDMENTS

###### *TCGA 1992*

- 79 In section 261E (meaning of “the maximum amount” for purposes of section 261D), in subsection (2)—
- (a) in paragraph (a), for “section 2(2)” substitute “section 1(3)”, and
  - (b) in paragraph (b), for “section 3(1)” substitute “section 1K(1)”.