

SCHEDULES

SCHEDULE 1

CHARGEABLE GAINS ACCRUING TO NON-RESIDENTS ETC

PART 2

CONSEQUENTIAL AMENDMENTS

TCGA 1992

- 85 (1) Section 279D (elections under section 279A) is amended as follows.
- (2) In subsection (6)(c), for “section 2(2)(a)” substitute “section 1(3)(a)”.
- (3) In subsection (7), for “section 2(2)(b)” (in both places) substitute “section 1(3)(b)”.