

SCHEDULE 3

Consequential and related amendments

PART 1

Primary legislation

Taxation of Chargeable Gains Act 1992

15. In section 87H of the Taxation of Chargeable Gains Act 1992⁽¹⁾, for subsection (2) substitute—

“(2) For the purposes of subsection (1), two people living together as if they were a married couple or civil partners are treated as if they were spouses or civil partners of each other.”.

⁽¹⁾ 1992 c. 12. Section 87H was added by the Finance Act 2018 (c. 3), Schedule 10, paragraph 1.