
42 CGT: disposals of UK residential property by non-residents etc

- (1) In Schedule 4ZZA to TCGA 1992 (relevant high value disposals: gains and losses), in paragraph 2(1), for “paragraph 6” substitute “paragraph 6A”.
- (2) In Schedule 4ZZB to TCGA 1992 (non-resident CGT disposals: gains and losses), in paragraph 17—
 - (a) omit sub-paragraph (2), and
 - (b) in sub-paragraph (3), omit the words from “If” to “applies”.
- (3) In section 12ZB of TMA 1970 (NRCGT return), after subsection (5) insert—

“(5A) Subsection (1) also does not apply in such circumstances as the Commissioners for Her Majesty’s Revenue and Customs may by regulations prescribe.”
- (4) The amendment made by subsection (1) has effect in relation to disposals made on or after 6 April 2015.
- (5) The amendment made by subsection (2) has effect in relation to disposals made on or after 26 November 2015.