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*Status: Point in time view as at 01/04/2020.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, SCHEDULE 5BA is up to date with all changes known to be in force on or before 18 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### <sup>F1</sup>SCHEDULE 5BA

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**Textual Amendments**

- F1** Sch. 5BA omitted (with effect in accordance with Sch. 2 para. 56(3) of the amending Act) by virtue of Finance Act 2008 (c. 9), [Sch. 2 para. 49](#)

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