

Status: Point in time view as at 07/03/2001.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Paragraph 3 is up to date with all changes known to be in force on or before 05 September 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)

SCHEDULES

[^{F1}SCHEDULE 5BA

ENTERPRISE INVESTMENT SCHEME: APPLICATION OF TAPER RELIEF

Textual Amendments

F1 Sch. 5BA inserted (27.7.1999) by [Finance Act 1999 \(c. 16\)](#), s. 72(2), [Sch. 7](#)

Qualifying holding period

- 3 (1) The qualifying holding period of the original shares for the purposes of taper relief is the period beginning with the date of issue of the original shares and ending with the date of the relevant disposal.
- (2) Sub-paragraph (1) is subject to paragraph 2(4) of Schedule A1 (periods that do not count for taper relief purposes).]

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