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*Status: Point in time view as at 01/02/2001.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Reduction where gain partly relieved by retirement relief is up to date with all changes known to be in force on or before 23 July 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

### SCHEDULE 7

#### RELIEF FOR GIFTS OF BUSINESS ASSETS

##### PART II

#### REDUCTIONS IN HELD-OVER GAIN

*Reduction where gain partly relieved by retirement relief*

F18 .....

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#### Textual Amendments

- F1** Sch. 7 para. 8 repealed (with effect in relation to disposals in the year 2003-04 and subsequent years of assessment in accordance with Sch. 27 Pt. III(31) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [Sch. 27 Pt. III\(31\)](#)

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