Finance Act 2002 (c. 23)

SCHEDULE 10 – Chargeable gains: taper relief: minor amendments

Document Generated: 2024-07-15

Status: Point in time view as at 23/01/2003. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2002, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 10

CHARGEABLE GAINS: TAPER RELIEF: MINOR AMENDMENTS

Periods of share ownership that do not count because of change of activity by company

2 Paragraph 11 (periods of share ownership not to count where there is a change of activity by the company) shall cease to have effect in relation to disposals on or after 17th April 2002.

Status:

Point in time view as at 23/01/2003. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 2.