

## SCHEDULES

### SCHEDULE 2

#### CAPITAL GAINS TAX REFORM

##### *Simplification of pooling etc*

- 99 (1) Section 148 (disposal of shares forming part of mixed holding) is amended as follows.
- (2) In subsection (3)(a)(ii), omit “or a 1982 holding”.
- (3) In subsection (5), omit “or 1982”.
- (4) In subsection (9), for “and “1982 holding” have” substitute “has”.