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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2020, PART 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 3 **U.K.**

#### ENTREPRENEURS' RELIEF

#### **PART 2** **U.K.**

##### RE-NAMING THE RELIEF

- 7 (1) In section 169H(1) of TCGA 1992 (relief under Chapter 3 of Part 5: introduction), for “to be known as “entrepreneurs' relief”” substitute “ to be known as “business asset disposal relief” ”.
- (2) In consequence of that amendment—
- (a) in the rest of TCGA 1992, for “entrepreneurs' relief”, wherever occurring, substitute “ business asset disposal relief”;
  - (b) in section 169V of TCGA 1992 (operation of deferred entrepreneurs' relief), for “ER purposes”, wherever occurring, substitute “ relevant purposes ”.
- (3) Nothing in this paragraph affects the operation of Chapter 3 of Part 5 of TCGA 1992.
- 8 This Part of this Schedule has effect for the tax year 2020-21 and subsequent tax years.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, PART 2.