

Status: Point in time view as at 06/03/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Part II. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 20

Textual Amendments

- F1** [Sch. 20](#) (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by [Taxation of Chargeable Gains Act 1992](#) (c. 12), ss. 289(1)(2), 290, [Sch. 12](#) (with s. 201(3), [Sch. 11](#) paras. 22, 26(2), 27)

^{F1}PART II

Textual Amendments

- F1** [Sch. 20](#) (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by [Taxation of Chargeable Gains Act 1992](#) (c. 12), ss. 289(1)(2), 290, [Sch. 12](#) (with s. 201(3), [Sch. 11](#) paras. 22, 26(2), 27)

Disposals on which relief may be given

^{F25}

Textual Amendments

- F2** [Sch. 20](#) (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by [Taxation of Chargeable Gains Act 1992](#) (c. 12), ss. 289(1)(2), 290, [Sch. 12](#) (with s. 201(3), [Sch. 11](#) paras. 22, 26(2), 27)

Gains qualifying for relief

^{F36}

Textual Amendments

- F3** [Sch. 20](#) (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by [Taxation of Chargeable Gains Act 1992](#) (c. 12), ss. 289(1)(2), 290, [Sch. 12](#) (with s. 201(3), [Sch. 11](#) paras. 22, 26(2), 27)

^{F47}

Status: Point in time view as at 06/03/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Part II. (See end of Document for details)

Textual Amendments

F4 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F58

Textual Amendments

F5 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F69

Textual Amendments

F6 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F710

Textual Amendments

F7 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch. 12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F811

Textual Amendments

F8 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s.289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

F912

Textual Amendments

F9 Sch. 20 (paras. 1-16) repealed (6.3.192 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

The amount available for relief: the basic rule

F1013

Status: Point in time view as at 06/03/1992.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Part II. (See end of Document for details)

Textual Amendments

F10 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch. 12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Aggregation of earlier business periods

^{F11}14

Textual Amendments

F11 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Relief given on earlier disposal

^{F12}15

Textual Amendments

F12 Sch. 20 (paras. 1-16) repealed (6.3.1992) with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Aggregation of spouse's interest in the business

^{F13}16

Textual Amendments

F13 Sch. 20 (paras. 1-16) repealed (6.3.1992 with effect as mentioned in s. 289(1) of the 1992 repealing Act) by Taxation of Chargeable Gains Act 1992 (c. 12), ss. 289(1)(2), 290, Sch.12 (with s. 201(3), Sch. 11 paras. 22, 26(2), 27)

Status:

Point in time view as at 06/03/1992.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1985, Part II.