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*Status: Point in time view as at 21/07/2008.*

**Changes to legislation:** Taxation of Chargeable Gains Act 1992, Paragraph 5 is up to date with all changes known to be in force on or before 01 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

### <sup>F1</sup>SCHEDULE 5BA

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**Textual Amendments**

- F1** Sch. 5BA omitted (with effect in accordance with Sch. 2 para. 56(3) of the amending Act) by virtue of Finance Act 2008 (c. 9), [Sch. 2 para. 49](#)

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