Status: Point in time view as at 22/03/2006. Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Exclusion of negligible value claim is up to date with all changes known to be in force on or before 15 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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[^{F1}SCHEDULE 7AD

GAINS OF INSURANCE COMPANY FROM VENTURE CAPITAL INVESTMENT PARTNERSHIP

Textual Amendments

F1 Sch. 7AD inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 85(2), Sch. 31

Exclusion of negligible value claim

8 No claim may be made in respect of the single asset under section 24(2) (assets that have become of negligible value).]

Status: Point in time view as at 22/03/2006.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Cross Heading: Exclusion of negligible value claim is up to date with all changes known to be in force on or before 15 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.