

Status: Point in time view as at 06/04/2003.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Taper relief on disposal of qualifying shares is up to date with all changes known to be in force on or before 07 August 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)

SCHEDULES

[^{F1}SCHEDULE 7D

APPROVED SHARE SCHEMES AND SHARE INCENTIVES

Textual Amendments

- F1** Sch. 7D inserted (with effect in accordance with s. 723(1)(a)(b) of the amending Act) by [Income Tax \(Earnings and Pensions\) Act 2003 \(c. 1\)](#), s. 723, [Sch. 6 para. 221](#) (with [Sch. 7](#))

PART 4

ENTERPRISE MANAGEMENT INCENTIVES

Taper relief on disposal of qualifying shares

- 15 For the purposes of computing taper relief on a disposal of qualifying shares, the shares are treated as if they had been acquired when the original option was granted.]

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