



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Changes for facilitating self-assessment

119 Relief for losses on unquoted shares

Section 210 of the Finance Act 1994 (relief for losses on unquoted shares) shall have effect, and shall be deemed always to have had effect, as if, in subsection (2) (commencement), for the words “as respects” there were substituted the words “in relation to losses incurred in”.