



# Finance Act 2000

## 2000 CHAPTER 17

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER II

#### OTHER PROVISIONS

#### *Employee share ownership*

#### **54 Employee share ownership trusts.**

No claim for relief under section 229(1) or (3) of the <sup>M1</sup>Taxation of Chargeable Gains Act 1992 (roll-over relief where disposal made to employee share ownership trust) may be made in relation to a disposal of shares, or an interest in shares, made on or after 6th April 2001.

---

#### **Marginal Citations**

**M1** 1992 c. 12.

**Status:**

Point in time view as at 22/03/2001.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Section 54.