



# Finance Act 2001

## 2001 CHAPTER 9

### PART 3

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

### CHAPTER 2

#### OTHER PROVISIONS

#### *Chargeable gains*

#### **78 Taper relief: assets qualifying as business assets**

- (1) Schedule A1 to the Taxation of Chargeable Gains Act 1992 (c. 12) (application of taper relief) shall have effect with the amendments specified in Schedule 26 to this Act.
- (2) Those amendments shall have effect, and be deemed always to have had effect, as if they had been included among the amendments made by section 67 of the Finance Act 2000 (c. 17).