



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Chargeable gains

^{F1}46 Taper relief: holding period for business assets

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Textual Amendments

F1 S. 46 omitted (with effect in accordance with Sch. 2 para. 56(3) of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 2 para. 55(e)(i)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 46.