



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3

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

### CHAPTER 2

#### OTHER PROVISIONS

#### *Chargeable gains*

#### **47 Taper relief: minor amendments**

Schedule 10 to this Act contains minor amendments relating to taper relief under the Taxation of Chargeable Gains Act 1992 (c. 12).

**Status:**

Point in time view as at 24/07/2002. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 47.