



Finance Act 2002

2002 CHAPTER 23

PART 3 **U.K.**

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2 **U.K.**

OTHER PROVISIONS

Chargeable gains

^{F1}47 **Taper relief: minor amendments** **U.K.**

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Textual Amendments

F1 S. 47 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 47.