Status: This is the original version (as it was originally enacted).

## SCHEDULES

## SCHEDULE 2

## CAPITAL GAINS TAX REFORM

## Abolition of taper relief

- In subsection (8) of section 165 (relief for gifts of business assets), for paragraph (aa) substitute—
  - "(aa) "holding company", "trading company" and "trading group" have the meaning given by section 165A; and".