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*Status: Point in time view as at 21/07/2008.*

*Changes to legislation: Finance Act 2008, Paragraph 99 is up to date with all changes known to be in force on or before 21 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2

#### CAPITAL GAINS TAX REFORM

##### *Simplification of pooling etc*

- 99 (1) Section 148 (disposal of shares forming part of mixed holding) is amended as follows.
- (2) In subsection (3)(a)(ii), omit “or a 1982 holding”.
- (3) In subsection (5), omit “or 1982”.
- (4) In subsection (9), for “and “1982 holding” have” substitute “ has ”.

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