
Changes to legislation: Finance Act 2008, Paragraph 6 is up to date with all changes known to be in force on or before 06 July 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) [View outstanding changes](#)

SCHEDULES

SCHEDULE 3

ENTREPRENEURS' RELIEF

Transitionals: section 169P(4)(d)

- 6 Section 169P of TCGA 1992 has effect in a case where the period for which the assets are in use for the purposes of the business began before 6 April 2008 as if the reference in subsection (4)(d) of that section to that period were to so much of it as falls on or after that date.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)