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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 13. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### RATES OF CAPITAL GAINS TAX

##### *Commencement*

- 13 The amendment made by paragraph 3 has effect in relation to the tax year 2010-11 and subsequent tax years.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 13.