



# Finance Act 2013

## 2013 CHAPTER 29

### PART 1

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 5

#### OTHER PROVISIONS

#### *Capital gains*

#### **65 Charge on certain high value disposals by companies etc**

Schedule 25 contains provision for a new capital gains tax charge on gains accruing to companies etc on certain high value disposals.