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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2015, Paragraph 10. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### RELEVANT HIGH VALUE DISPOSALS: GAINS AND LOSSES

##### *Calculation of gains and losses*

- 10 (1) Paragraph 4 is amended as follows.
- (2) In sub-paragraph (1)—
- (a) for “pre-April 2013” substitute “ pre-commencement ”, and
  - (b) for “post-April 2013”, in both places, substitute “ post-commencement ”.
- (3) In sub-paragraph (2)—
- (a) for “pre-April 2013” substitute “ pre-commencement ”, and
  - (b) for “5 April 2013” substitute “ 5 April in the relevant year ”.
- (4) In sub-paragraph (4) for “post-April 2013” substitute “ post-commencement ”.
- (5) In sub-paragraph (5) for “pre-April 2013” substitute “ pre-commencement ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 10.