

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 13. (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*

- 13 In paragraph 6, for sub-paragraph (1)(b) substitute—  
“(b) none of Cases 1, 2 and 3 in paragraph 2 applies to the disposal.”

**Changes to legislation:**

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