**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2015, Paragraph 6. (See end of Document for details)

## SCHEDULES

## SCHEDULE 8

## RELEVANT HIGH VALUE DISPOSALS: GAINS AND LOSSES

Calculation of gains and losses

6 Schedule 4ZZA (relevant high value disposals: gains and losses) is amended as follows.

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 6.