

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2015, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 8

RELEVANT HIGH VALUE DISPOSALS: GAINS AND LOSSES

Calculation of gains and losses

- 7 For the italic heading before paragraph 2 substitute “ Assets held on 5 April 2013, 5 April 2015 or 5 April 2016: no paragraph 5 election ”.

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