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*Status: Point in time view as at 22/07/2020.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Section 23. (See end of Document for details)*

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# Finance Act 2020

## 2020 CHAPTER 14

### PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

#### *Chargeable gains*

#### **23** **Entrepreneurs' relief**

Schedule 3 makes provision about relief under Chapter 3 of Part 5 of TCGA 1992.

**Status:**

Point in time view as at 22/07/2020.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Section 23.