

## SCHEDULE 4

### CONSEQUENTIAL AMENDMENTS

#### PART 3

#### AMENDMENTS OF OTHER ENACTMENTS AND INSTRUMENTS

##### **Taxation of Chargeable Gains Act 1992 (c.12)**

**70.** In Schedule A1 to the Taxation of Chargeable Gains Act 1992 (taper relief), in paragraph 11A(4)(e) (periods of share ownership not to count if company not active: determination whether company active) for “the Companies Act 1985 or the Companies (Northern Ireland) Order 1986” substitute “the Companies Acts (as defined in section 2 of the Companies Act 2006)”.