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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)".