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*Status:* This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

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## SCHEDULES.

### SCHEDULE 10

#### CAPITAL GAINS: ADMINISTRATION.

#### **PART II**

#### PROVISIONS FOR CAPITAL GAINS TAX AND CORPORATION TAX.

##### *General.*

- 5 This Part of this Schedule has effect in relation to capital gains tax, including capital gains tax chargeable under section 82 of this Act, and also in relation to corporation tax and in this Part of this Schedule " tax " shall be construed accordingly.