

## SCHEDULES

### SCHEDULE 10

#### CONVERTIBLE SECURITIES

##### **PART II**

#### CHARGE TO TAX

##### *Identification of securities*

- 24 Section 88 of the Finance Act 1982 shall apply to the identification, for the purposes of this Part of this Schedule, of qualifying convertible securities transferred or redeemed as it applies to the identification, for the purposes of capital gains tax, of deep discount securities disposed of.