
Changes to legislation: Finance Act 2008, Paragraph 70 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 2

CAPITAL GAINS TAX REFORM

Abolition of “kink” test

- 70 In consequence of paragraphs 57 to 69, omit—
- (a) in F(No.2)A 1992—
 - (i) section 46(2),
 - (ii) paragraph 21(2) of Schedule 9, and
 - (iii) paragraph 5(9) of Schedule 17,
 - (b) in FA 1994—
 - (i) paragraph 2(2) of Schedule 24, and
 - (ii) paragraph 4(3) of Schedule 25,
 - (c) paragraph 2(3) of Schedule 4 to the Coal Industry Act 1994 (c. 21),
 - (d) paragraph 3 of Schedule 7 to the Broadcasting Act 1996 (c. 55),
 - (e) in the Transport Act 2000 (c. 38)—
 - (i) paragraph 2(3) of Schedule 7, and
 - (ii) paragraph 37 of Schedule 26,
 - (f) paragraph 36 of Schedule 9 to the Energy Act 2004 (c. 20),
 - (g) paragraph 33 of Schedule 10 to the Railways Act 2005 (c. 14),
 - (h) section 59(2) of F(No.2)A 2005,
 - (i) paragraph 14(3) of Schedule 9 to FA 2007, and
 - (j) paragraph 11 of Schedule 7 to the Consumers, Estate Agents and Redress Act 2007 (c. 17).

Changes to legislation:

Finance Act 2008, Paragraph 70 is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)