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**Changes to legislation:** There are currently no known outstanding effects for the Postal Services Act 2011, Cross Heading: Taxation of Chargeable Gains Act 1992. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 12

#### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 3

#### OTHER ENACTMENTS

##### *Taxation of Chargeable Gains Act 1992*

- 145 In section 288(3A) of the Taxation of Chargeable Gains Act 1992 (meaning of “the no gain/no loss provisions”), at the end insert—  
“(l) paragraph 1(2) or 4 of Schedule 2 to the Postal Services Act 2011.”

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#### Commencement Information

- II** Sch. 12 para. 145 in force at 1.10.2011 by S.I. 2011/2329, art. 3

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Heading: Taxation of Chargeable Gains Act 1992.