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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012,  
Cross Heading: Deeply discounted securities: incidental expenses. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 39

#### REPEAL OF MISCELLANEOUS RELIEFS ETC

#### PART 7

#### MISCELLANEOUS

##### *Deeply discounted securities: incidental expenses*

- 48 (1) In section 455 of ITTOIA 2005 (listed securities held since 26 March 2003: calculating the profit or loss on disposals)—
- (a) in subsection (1), after “incurred” insert “ before 6 April 2015 ”, and
  - (b) in subsection (3)(b), after “incurred” insert “ before 6 April 2015 ”.
- (2) The amendments made by this paragraph have effect for the tax year 2015-16 and subsequent tax years.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:  
Deeply discounted securities: incidental expenses.