
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 38

QUOTATION OR LISTING OF SECURITIES

The Taxation of Chargeable Gains Act 1992

12 ^{F1}(1)

(2) In Schedule 11 to that Act (transitional provisions and savings), in paragraph 7(1)(a) (modification of section 272(3) when ascertaining market values before 25th March 1973), for “listed” there shall be substituted “quoted”.

(3) This paragraph has effect where the relevant date falls on or after 1st April 1996.

Textual Amendments

F1 Sch. 38 para. 12(1) repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 6(5)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 12.