



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Chargeable gains

45 Share exchanges and company reconstructions

(1) Schedule 9 to this Act (chargeable gains: share exchanges and company reconstructions) has effect.

(2) In that Schedule—

Part 1 provides for the replacement of sections 135 and 136 of the Taxation of Chargeable Gains Act 1992;

Part 2 makes consequential amendments; and

Part 3 provides for commencement.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 45.