



Finance Act 2002

2002 CHAPTER 23

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

OTHER PROVISIONS

Chargeable gains

51 Deduction of personal losses from gains treated as accruing to settlors

Schedule 11 to this Act (deduction of personal losses from gains treated as accruing to settlors) has effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 51.