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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Paragraph 6. (See end of Document for details)

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# SCHEDULES

## SCHEDULE 5

### CHARGEABLE GAINS: OPTIONS

#### PART 3

#### COMMENCEMENT

##### *Commencement*

- 6 (1) The amendments made by paragraphs 1 to 3 have effect in relation to cases where the option in question is exercised on or after 2nd December 2004 (whenever the option was acquired).
- (2) The amendments made by paragraphs 4 and 5 have effect in relation to options granted on or after 2nd December 2004.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Paragraph 6.