

# Finance (No. 2) Act 2005

#### **2005 CHAPTER 22**

#### PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

#### CHAPTER 5

CHARGEABLE GAINS

Miscellaneous

### 35 Exercise of options etc

Schedule 5 (which makes provision, for the purposes of the taxation of chargeable gains, in relation to options) has effect.

## **Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 35.