
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Cross Heading: Commencement. (See end of Document for details)

SCHEDULES

SCHEDULE 1

RATES OF CAPITAL GAINS TAX

Commencement

- 12 The amendment made by paragraph 2 has effect in relation to gains accruing on or after 23 June 2010.
- 13 The amendment made by paragraph 3 has effect in relation to the tax year 2010-11 and subsequent tax years.
- 14 The amendments made by paragraphs 4 to 7 and 9 have effect in relation to qualifying business disposals occurring on or after 23 June 2010.
- 15 The amendment made by paragraph 8 has effect in relation to relevant transactions occurring on or after 23 June 2010.
- 16 The amendment made by paragraph 10 has effect if the first relevant disposal occurs on or after 23 June 2010.
- 17 The amendment made by paragraph 11 has effect if the first relevant chargeable event occurs on or after 23 June 2010.

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