

## SCHEDULES

### SCHEDULE 1

#### RATES OF CAPITAL GAINS TAX

##### *Amendments of FA 2008*

- 10 In Schedule 3 to FA 2008 (entrepreneurs' relief), in paragraph 7 (transitionals: reorganisations)—
- (a) in sub-paragraph (5), for “section 169N(1) to (3)” substitute “section 169N(1) and (2)”;
  - (b) after sub-paragraph (7) insert—
    - “(7A) Section 169N(3) to (4B) is to apply to the deemed chargeable gain found in accordance with sub-paragraphs (5) to (7).”