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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 14. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### RATES OF CAPITAL GAINS TAX

##### *Commencement*

- 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.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 14.