
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 18. (See end of Document for details)

SCHEDULES

SCHEDULE 1

RATES OF CAPITAL GAINS TAX

Transitionals

- 18 In relation to the tax year 2010-11—
- (a) the reference in section 4(2), (3) and (4) of TCGA 1992 (as substituted by paragraph 2) to gains accruing in a tax year, and
 - (b) the reference in section 4(5) of that Act (as so substituted) to the amount on which the individual is chargeable to capital gains tax,
- do not include gains accruing before 23 June 2010.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 18.