
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 1

RATES OF CAPITAL GAINS TAX

Amendments of TCGA 1992

- 9 (1) Paragraph 1 of Schedule 5B (enterprise investment scheme: re-investment) is amended as follows.
- (2) After sub-paragraph (5) insert—
- “(5A) The reference in sub-paragraph (1)(b) to a gain accruing in accordance with section 169N does not include such a gain so far as it is chargeable to capital gains tax at the rate in section 169N(3).”

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Paragraph 9.