
Status: Point in time view as at 17/07/2013.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 25

CHARGE ON CERTAIN HIGH VALUE DISPOSALS BY COMPANIES ETC

PART 1

TAXATION OF CHARGEABLE GAINS ACT 1992

3 In section 2 (persons and gains chargeable to capital gains tax, and allowable losses), after subsection (7) insert—

“(7A) Nothing in this section applies in relation to an ATED-related gain chargeable to, or an ATED-related loss allowable for the purposes of, capital gains tax by virtue of section 2B.”

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Changes to legislation:

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