



Finance Act 2019

2019 CHAPTER 1

PART 1

DIRECT TAXES

Miscellaneous reliefs

39 **Entrepreneurs' relief**

Schedule 16 contains provision amending Part 5 of TCGA 1992 (transfer of business assets, entrepreneurs' relief and investors' relief) in connection with entrepreneurs' relief.

Status:

Point in time view as at 12/02/2019.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Section 39.