$S\,C\,H\,E\,D\,U\,L\,E\,S$

SCHEDULE 3

ENTREPRENEURS' RELIEF

PART 1

REDUCTION IN LIFETIME LIMIT

Commencement

2

The amendments made by paragraph 1 have effect in relation to disposals made on or after 11 March 2020.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Commencement.