



Finance Act 2020

2020 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Chargeable gains

23 **Entrepreneurs' relief**

Schedule 3 makes provision about relief under Chapter 3 of Part 5 of TCGA 1992.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 23.