

SCHEDULES

SCHEDULE 39

REPEAL OF MISCELLANEOUS RELIEFS ETC

PART 7

MISCELLANEOUS

Deeply discounted securities: incidental expenses

- 48 (1) In section 455 of ITTOIA 2005 (listed securities held since 26 March 2003: calculating the profit or loss on disposals)—
- (a) in subsection (1), after “incurred” insert “before 6 April 2015”, and
 - (b) in subsection (3)(b), after “incurred” insert “before 6 April 2015”.
- (2) The amendments made by this paragraph have effect for the tax year 2015-16 and subsequent tax years.