

Source: sooperkanoon.com/act/455810

Finance Act, 2008

Section 8 - Rate etc

1) In TCGA 1992, for section 4 substitute- "4 Rate of capital gains tax The rate of capital gains tax is 18%."
(2) Schedule 2 contains further provision for and in connection with the reform of capital gains tax. (3) The amendment made by subsection (1) has effect for the tax year 2008-09 and subsequent tax years.