



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

An Act to consolidate certain enactments relating to the taxation of chargeable gains. [6th March 1992]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

- C1** Act applied (with modifications) by S.I. 1992/415, **reg. 3** (with regs. 4-7)
Power to extend conferred (27.7.1993 with application as mentioned in s. 165(1) of the amending Act) by 1993 c. 34, s. 134, **Sch. 15 para. 4(10)**
Power to extend conferred (27.7.1993 with application as mentioned in s. 165(1) of the amending Act) by 1993 c. 34, s. 165, **Sch. 16 para. 3(3)(b)**
Act modified (27.7.1993 with application as mentioned in s. 165(1) of the amending Act) by 1993 c. 34, s. 169, **Sch. 17 paras. 2(1), 4(1)**
- C2** Act modified (retrospective to 11.1.1994) by Finance Act 1994 (c. 9), **Sch. 24 paras. 2(1), 9(1)(6)-(8), 11(4)**
- C3** Act applied (with effect in accordance with reg. 1(1) of the amending S.I.) by The Lloyds Underwriters (Tax) (1991-92) Regulations 1994 (S.I. 1994/728), **reg. 3(1)** (with reg. 1(2))
- C4** Act modified (3.5.1994) by Finance Act 1994 (c. 9), **s. 173(2)(c)** (with s. 173(1))
- C5** Act applied (3.5.1994) by Finance Act 1994 (c. 9), **Sch. 25 para. 1(2)**
- C6** Act modified (19.9.1994) by Coal industry Act 1994 (c. 21), Sch. 4 paras. 2(1), 9(1) (with Sch. 4 para. 14); S.I. 1994/2189, art. 2, **Sch.**
- C7** Act modified (retrospective to 29.11.1994) by Finance Act 1995 (c. 4), **s. 154(1)(3)**
- C8** Act applied (3.1.1995) by The Ports (Northern Ireland) Order 1994 (S.I. 1994/2809 (N.I. 16)), **art. 20(7)**
- C9** Act extended (3.1.1995) by The Ports (Northern Ireland) Order 1994 (S.I. 1994/2809 (N.I. 16)), **art. 18(3)**
- C10** Act modified by Income and Corporation Taxes Act 1988 (c. 1), s. 737C(11A) (as inserted (with effect in accordance with s. 80(5) of the amending Act) by Finance Act 1995 (c. 4), **s. 80(3)**)
- C11** Act applied by Income and Corporation Taxes Act 1988 (c. 1), Sch. 15B para 8(5) (as inserted (1.5.1995) by Finance Act 1995 (c. 4), s. 71(2), **Sch. 15**)

Status: Point in time view as at 06/04/2001.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Introductory Text is up to date with all changes known to be in force on or before 17 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- C12 Act modified (with effect in accordance with s. 126(9) of the amending Act) by Finance Act 1995 (c. 4), s. 126, **Sch. 23 para. 1(1)**
- C13 Act modified (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), s. 113(2)
- C14 Act modified (retrospective to 31.12.1995) by Finance Act 1996 (c. 8), s. 203(10)
- C15 Act extended (with modifications) and applied (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), s. 92(4)-(6) (with Sch. 10, Sch. 11, Sch. 15)
- C16 Act extended and applied (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), s. 93(4)-(13) (with Sch. 10, Sch. 11, Sch. 15)
- C17 Act modified (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), s. 98, **Sch. 10 para. 5(4)**
- C18 Act applied (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), s. 102, **Sch. 13 paras. 13(6), 15(1)**
- C19 Act applied (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), s. 105, **Sch. 15 paras. 8(11), 22(4), 26(2)**
- C20 Act modified (19.3.1997) by Finance Act 1997 (c. 16), Sch. 12 para. 12(1)(2)(3)(7), 13, 14 (with Sch. 12 para. 17)
- C21 Act extended (28.4.1997) by The Open-ended Investment Companies (Tax) Regulations 1997 (S.I. 1997/1154), **reg. 3** (with regs. 5-8, 20-23) (as substituted (8.8.1997) by S.I. 1997/1715, regs. 1, 3)
- C22 Act modified (28.4.1997) by The Open-ended Investment Companies (Tax) Regulations 1997 (S.I. 1997/1154), **regs. 5(1), 6(1), 7(1), 8(1)** (with regs. 4, 5(2)(3)(k), 6(2), 7(2)(3), 8(2)) (as amended (8.8.1997) by S.I. 1997/1715, regs. 1, 4, 5)
- C23 Act modified (1.1.1999) by The European Single Currency (Taxes) Regulations 1998 (S.I. 1998/3177), regs. 1, **36-39**
- C24 Act modified by Finance Act 1996 (c. 8), s. 92(7)-(11) (as inserted (with effect in accordance with s. 65(8) of the amending Act) by Finance Act 1999 (c. 16), s. 65(7))
- C25 Act modified (12.1.2000) by Greater London Authority Act 1999 (c. 29), **Sch. 33 paras. 2, 8**; S.I. 1999/3434, **art. 2**
- C26 Act applied (with effect in accordance with s. 63(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 15 para. 96(1)(2)
- C27 Act applied (with modifications) (6.11.2000) by Postal Services Act 2000 (c. 26), **Sch. 4 para. 7**; S.I. 2000/2957, art. 2(1), Sch. 1
- C28 Act modified (1.2.2001) by Transport Act 2000 (c. 38), **Sch. 7 paras. 2(1)(2), 3, 4, 20(2)(4)**; S.I. 2001/57, **art. 3(1)**
- C29 Act modified (15.1.2001) by Transport Act 2000 (c. 38), **Sch. 26 paras. 9, 12(2), 26(2), 33(2)**; S.I. 2000/3376, art. 2

Commencement Information

- I1 Act partly in force at Royal Assent and otherwise in force or coming into force as mentioned in s.289.

Status:

Point in time view as at 06/04/2001.

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