



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

[^{F1}PART 1

CAPITAL GAINS TAX AND CORPORATION TAX ON CHARGEABLE GAINS]

^{F1}Capital gains tax

Textual Amendments

F1 Pt. 1 substituted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by Finance Act 2019 (c. 1), [Sch. 1 para. 2](#)

^{F1}4 Rates of capital gains tax

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^{F1}4A Section 4: special cases

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^{F1}4B Deduction of losses etc in most beneficial way

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^{F1}4BA Rates, and use of unused basic rate band, in certain cases

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^{F1}4BB Residential property gain or loss

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Status: Point in time view as at 12/02/2019.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Capital gains tax is up to date with all changes known to be in force on or before 13 June 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)

F15 Accumulation and discretionary settlements.

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F16 Other special cases.

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F17 Time for payment of tax.

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Status:

Point in time view as at 12/02/2019.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Cross Heading: Capital gains tax is up to date with all changes known to be in force on or before 13 June 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.