



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

[^{F1}PART 1

CAPITAL GAINS TAX AND CORPORATION TAX ON CHARGEABLE GAINS]

^{F1}Residence etc.

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}9 **Residence, including temporary residence.**

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^{F1}10 **Non-resident with United Kingdom branch or agency.**

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^{F1}10A **Temporary non-residents.**

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^{F1}10AA **Section 10A: supplementary**

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^{F1}10B **Non-resident company with United Kingdom permanent establishment**

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Status: Point in time view as at 06/04/2020.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Residence etc. is up to date with all changes known to be in force on or before 16 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)

^{F1}11 Visiting forces and official agents

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^{F1}12 Non-UK domiciled individuals to whom remittance basis applies

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^{F1}13 Attribution of gains to members of non-resident companies.

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^{F1}13A Section 13(5): interpretation

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^{F1}14 Non-resident groups of companies.

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^{F1}14A Section 13: non-UK domiciled individuals

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Status:

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