
Status: Point in time view as at 06/04/1992.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Husbands and wives is up to date with all changes known to be in force on or before 08 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)

SCHEDULES

SCHEDULE 2

ASSETS HELD ON 6TH APRIL 1965

PART IV

MISCELLANEOUS

Husbands and wives

- 22 Where section 58 is applied in relation to a disposal of an asset by a man to his wife, or by a man's wife to him, then in relation to a subsequent disposal of the asset (not within that section) the one making the disposal shall be treated for the purposes of this Schedule as if the other's acquisition or provision of the asset had been his or her acquisition or provision of it.

Status:

Point in time view as at 06/04/1992.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Cross Heading: Husbands and wives is up to date with all changes known to be in force on or before 08 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.