

*Status: Point in time view as at 21/07/2008.*

**Changes to legislation:** Taxation of Chargeable Gains Act 1992, Cross Heading: Spouses and civil partners is up to date with all changes known to be in force on or before 04 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

##### Modifications etc. (not altering text)

- C1** Sch. 2 modified (retrospective to 11.1.1994) by [Finance Act 1994 \(c. 9\)](#), s. 252(3), **Sch. 24 para. 10**
- C1** Sch. 2 modified (19.9.1994) by [Coal industry Act 1994 \(c. 21\)](#), s. 68(4), **Sch. 4 para. 10** (with [Sch. 4 para. 14](#)); [S.I. 1994/2189](#), art. 2, Sch.
- C1** Sch. 2 modified (24.7.1996) by [Broadcasting Act 1996 \(c. 55\)](#), s. 149(1), **Sch. 7 para. 5** (with [Sch. 7 para. 9\(1\)](#))

#### PART IV

#### MISCELLANEOUS

#### *[<sup>F1</sup>Spouses and civil partners]*

##### Textual Amendments

- F1** Words in Sch. 2 para. 22 cross-heading substituted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), regs. 1(1), **124(b)(ii)**

<sup>F2</sup>22 . . . . .

##### Textual Amendments

- F2** Sch. 2 para. 22 omitted (with effect in accordance with Sch. 2 para. 71 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), **Sch. 2 para. 64(5)**

**Status:**

Point in time view as at 21/07/2008.

**Changes to legislation:**

Taxation of Chargeable Gains Act 1992, Cross Heading: Spouses and civil partners is up to date with all changes known to be in force on or before 04 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.