
Status: Point in time view as at 19/02/2008.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 164H is up to date with all changes known to be in force on or before 15 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)



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART V

TRANSFER OF BUSINESS ASSETS

^{F1}CHAPTER IA

ROLL-OVER RELIEF ON RE-INVESTMENT

^{F1}164H Property companies etc. not to be qualifying companies.

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Textual Amendments

F1 Pt. 5 Ch. 1A repealed (with effect in accordance with s. 141(2)(a), Sch. 27 Pt. 3(32) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), s. 141(1)(a), [Sch. 27 Pt. 3\(32\)](#)

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