



# Taxation of Chargeable Gains Act 1992

## 1992 CHAPTER 12

### PART V

#### TRANSFER OF BUSINESS ASSETS

#### [<sup>F1</sup>CHAPTER IA

#### ROLL-OVER RELIEF ON RE-INVESTMENT]

#### [<sup>F1</sup>164M~~E~~ Exclusion of double relief

If a person makes a claim for relief under Chapter III of Part VII of the Taxes Act (enterprise investment scheme) in respect of any shares, those shares shall not be, or be treated as ever having been, eligible shares]

#### Textual Amendments

- F1** S. 164MA inserted (with effect in accordance with Sch. 15 para. 32(2) of the amending Act) by Finance Act 1994 (c. 9), **Sch. 15 para. 32(1)**

**Status:**

Point in time view as at 23/03/1995. This version of this provision has been superseded.

**Changes to legislation:**

Taxation of Chargeable Gains Act 1992, Section 164MA 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.