



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART V

TRANSFER OF BUSINESS ASSETS

CHAPTER II

GIFTS OF BUSINESS ASSETS

[^{F1}169G Meaning of “arrangement” in sections 169B to 169E and information power

- (1) In sections 169B to 169E “arrangement” or “arrangements” includes any scheme, agreement or understanding, whether or not legally enforceable.
- (2) An officer of the Board may by notice require any person to whom subsection (3) or (4) below applies to give him within such time as he may direct, not being less than 28 days, such particulars as he thinks necessary for the purposes of sections 169B to 169F.
- (3) This subsection applies to a person who is or has been—
 - (a) a trustee of a settlement,
 - (b) a beneficiary under a settlement, or
 - (c) a settlor in relation to a settlement.
- (4) This subsection applies to a person who—
 - (a) is the spouse of a settlor in relation to a settlement, or
 - (b) has at any time on or after the making of the relevant disposal been the spouse of such a settlor.
- (5) In subsection (4) above “relevant disposal” means the disposal—
 - (a) to which section 169B(1), 169C (1) or 169D (1) or (2) applies or may apply, and
 - (b) in connection with which the notice is given.]

Status: Point in time view as at 22/07/2004. This version of this provision has been superseded.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 169G is up to date with all changes known to be in force on or before 21 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)

Textual Amendments

- F1** Ss. 169B-169G inserted (with effect in accordance with Sch. 21 para. 10(4) of the amending Act) by Finance Act 2004 (c. 12), **Sch. 21 para. 4**

Status:

Point in time view as at 22/07/2004. This version of this provision has been superseded.

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