



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART VI

COMPANIES, OIL, INSURANCE ETC.

CHAPTER I

COMPANIES

[^{F1}Pre-entry gains

[^{F1}177B Restrictions on setting losses against pre-entry gains.

Schedule 7AA to this Act (which makes provision restricting the losses that may be set against the chargeable gains accruing to a company in the accounting period in which it joins a group of companies) shall have effect.]

Textual Amendments

F1 S. 177B and cross-heading inserted (with effect in accordance with s. 137(5) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 137\(1\)](#)

Modifications etc. (not altering text)

C1 Ss. 170-192 restricted (27.7.1999) by [Commonwealth Development Corporation Act 1999 \(c. 20\), Sch. 3 paras. 1, 4\(1\)](#)

Status:

Point in time view as at 27/07/1999. This version of this provision has been superseded.

Changes to legislation:

Taxation of Chargeable Gains Act 1992, Section 177B 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.