Status: Point in time view as at 06/04/2020.

**Changes to legislation:** Taxation of Chargeable Gains Act 1992, Section 188B 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. (See end of Document for details)



# Taxation of Chargeable Gains Act 1992

## **1992 CHAPTER 12**

### PART VI

COMPANIES, OIL, INSURANCE ETC.

#### CHAPTER I

COMPANIES

<sup>F1</sup>188B Meaning of "NRCGT group"

.....

**Textual Amendments** 

F1 Ss. 188A-188K and cross-heading omitted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by virtue of Finance Act 2019 (c. 1), Sch. 1 para. 68

#### Status:

Point in time view as at 06/04/2020.

#### **Changes to legislation:**

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