



Taxation of Chargeable Gains Act 1992

1992 CHAPTER 12

PART VII

OTHER PROPERTY, BUSINESSES, INVESTMENTS ETC.

Private residences

[^{F1}225D Private residence of adult placement carer

- (1) This section applies where a gain to which section 222 applies accrues to an individual (“A”) and, at any time during A’s period of ownership, part of the dwelling-house was occupied by another person (“B”)—
 - (a) in England and Wales, pursuant to an adult placement scheme,
 - (b) in Scotland, pursuant to arrangements which constitute or form part of an adult placement service involving the provision of accommodation for B, or
 - (c) in Northern Ireland, pursuant to arrangements made with an adult placement agency for the provision of accommodation for B.
- (2) For the purposes of this Part, in determining the periods during which the dwelling-house, or any part of the dwelling-house, was A’s only or main residence, B’s occupation of part of the dwelling-house pursuant to the scheme or arrangement is to be disregarded.
- (3) For the purposes of section 224, the occupation of the part of the dwelling-house by B pursuant to the scheme or arrangement does not amount to the use of that part of the dwelling-house by A exclusively for the purpose of a trade, business, profession or vocation.
- (4) In this section—

“adult placement agency” means an organisation or undertaking—

 - (a) that arranges for the provision of care and support (including accommodation) for persons in need, and

Status: Point in time view as at 17/07/2014. This version of this provision has been superseded.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 225D is up to date with all changes known to be in force on or before 13 June 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)

- (b) in respect of which a requirement to register arises under Article 12 of the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003,
“adult placement scheme” means a scheme—
 - (a) under which an individual agrees with the person carrying on the scheme to provide care and support (including accommodation) to an adult who is in need of it, and
 - (b) in respect of which a requirement to register arises under section 11 of the Care Standards Act 2000, and
“adult placement service” has the meaning given by paragraph 11 of schedule 12 to the Public Services Reform (Scotland) Act 2010.]

Textual Amendments

- F1** S. 225D inserted (with effect in accordance with s. 16(4)(5) of the amending Act) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 16\(3\)](#)

Status:

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