
Status: Point in time view as at 02/12/2019.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 36 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 II

GENERAL PROVISIONS RELATING TO COMPUTATION OF
GAINS AND ACQUISITIONS AND DISPOSALS OF ASSETS

CHAPTER III

COMPUTATION OF GAINS: GENERAL PROVISIONS

Re-basing to 1982, and assets held on 6th April 1965

36 Deferred charges on gains before 31st March 1982.

Schedule 4, which provides for the reduction of a deferred charge to [F¹corporation tax in respect of chargeable gains] where the charge is wholly or partly attributable to an increase in the value of an asset before 31st March 1982, shall have effect.

Textual Amendments

F1 Words in s. 36 substituted (with effect in accordance with Sch. 2 para. 76 of the amending Act) by Finance Act 2008 (c. 9), **Sch. 2 para. 73**

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