

Status: Point in time view as at 02/12/2019.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Section 76A 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 III **U.K.**

INDIVIDUALS, PARTNERSHIPS, TRUSTS AND COLLECTIVE INVESTMENT SCHEMES [^{F1}ETC]

CHAPTER II **U.K.**

SETTLEMENTS

General provisions

[^{F1}76A **Disposal of interest in settled property: deemed disposal of underlying assets.** **U.K.**

Schedule 4A to this Act has effect with respect to disposals for consideration of an interest in settled property.]

Textual Amendments

F1 S. 76A inserted (with application in accordance with s. 91(3) of the amending Act) by [Finance Act 2000 \(c. 17\)](#), [s. 91\(1\)](#)

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