

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Taxation of Chargeable Gains Act 1992

182. In section 261B(4)(a) (treating trade loss etc as CGT loss)(**1**) for “Commissioners” substitute “tribunal”.

Commencement Information

II [Sch. 1 para. 182](#) in force at 1.4.2009, see [art. 1\(2\)](#)

(1) Sections 261B and 261C were inserted by section 1027 of, and paragraphs 294 and 329 of Schedule 1 to, the [Income Tax Act 2007 \(c. 3\)](#).

Status:

Point in time view as at 01/04/2009.

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 182.