

*Status: Point in time view as at 01/04/2020.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Pre-entry gains is up to date with all changes known to be in force on or before 13 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>Pre-entry gains]*

#### Textual Amendments

- F1** S. 177B and cross-heading inserted (with effect in accordance with s. 137(5) of the amending Act) by [Finance Act 1998 \(c. 36\), s. 137\(1\)](#)

**<sup>F2</sup>177B Restrictions on setting losses against pre-entry gains.**

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#### Textual Amendments

- F2** S. 177B repealed (with effect in accordance with s. 70(6)-(8) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 70\(4\), Sch. 26 Pt. 3\(9\)](#) (with s. 70(10)-(11))

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