



# Taxation of Chargeable Gains Act 1992

## 1992 CHAPTER 12

An Act to consolidate certain enactments relating to the taxation of chargeable gains. [6th March 1992]

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### Modifications etc. (not altering text)

- C1** Act applied (with modifications) by S.I. 1992/415, **reg. 3** (with regs. 4-7)  
Power to extend conferred (27.7.1993 with application as mentioned in s. 165(1) of the amending Act) by 1993 c. 34, s. 134, **Sch. 15 para. 4(10)**  
Power to extend conferred (27.7.1993 with application as mentioned in s. 165(1) of the amending Act) by 1993 c. 34, s. 165, **Sch. 16 para. 3(3)(b)**  
Act modified (27.7.1993 with application as mentioned in s. 165(1) of the amending Act) by 1993 c. 34, s. 169, **Sch. 17 paras. 2(1), 4(1)**
- C2** Act modified (retrospective to 11.1.1994) by Finance Act 1994 (c. 9), **Sch. 24 paras. 2(1), 9(1)(6)-(8), 11(4)**
- C3** Act applied (with effect in accordance with reg. 1(1) of the amending S.I.) by The Lloyds Underwriters (Tax) (1991-92) Regulations 1994 (S.I. 1994/728), **reg. 3(1)** (with reg. 1(2))
- C4** Act modified (3.5.1994) by Finance Act 1994 (c. 9), **s. 173(2)(c)** (with s. 173(1))
- C5** Act applied (3.5.1994) by Finance Act 1994 (c. 9), **Sch. 25 para. 1(2)**
- C6** Act modified (19.9.1994) by Coal industry Act 1994 (c. 21), Sch. 4 paras. 2(1), 9(1) (with Sch. 4 para. 14); S.I. 1994/2189, art. 2, **Sch.**
- C7** Act modified (retrospective to 29.11.1994) by Finance Act 1995 (c. 4), **s. 154(1)(3)**
- C8** Act applied (3.1.1995) by The Ports (Northern Ireland) Order 1994 (S.I. 1994/2809 (N.I. 16)), **art. 20(7)**
- C9** Act extended (3.1.1995) by The Ports (Northern Ireland) Order 1994 (S.I. 1994/2809 (N.I. 16)), **art. 18(3)**
- C10** Act modified by Income and Corporation Taxes Act 1988 (c. 1), s. 737C(11A) (as inserted (with effect in accordance with s. 80(5) of the amending Act) by Finance Act 1995 (c. 4), **s. 80(3)**)
- C11** Act applied by Income and Corporation Taxes Act 1988 (c. 1), Sch. 15B para 8(5) (as inserted (1.5.1995) by Finance Act 1995 (c. 4), s. 71(2), **Sch. 15**)

*Status: Point in time view as at 01/11/2002.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Introductory Text is up to date with all changes known to be in force on or before 05 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)*

- C12** Act modified (with effect in accordance with s. 126(9) of the amending Act) by Finance Act 1995 (c. 4), s. 126, **Sch. 23 para. 1(1)**
- C13** Act modified (with effect in accordance with s. 103(7) of the amending Act) by Finance Act 1995 (c. 4), s. 113(2)
- C14** Act modified (retrospective to 31.12.1995) by Finance Act 1996 (c. 8), s. 203(10)
- C15** Act extended (with modifications) and applied (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), s. 92(4)-(6) (with Sch. 10, Sch. 11, Sch. 15)
- C16** Act extended and applied (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), s. 93(4)-(13) (with Sch. 10, Sch. 11, Sch. 15)
- C17** Act modified (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), s. 98, **Sch. 10 para. 5(4)**
- C18** Act applied (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), s. 102, **Sch. 13 paras. 13(6), 15(1)**
- C19** Act applied (with effect in accordance with s. 105(1) of the amending Act) by Finance Act 1996 (c. 8), s. 105, **Sch. 15 paras. 8(11), 22(4), 26(2)**
- C20** Act modified (19.3.1997) by Finance Act 1997 (c. 16), Sch. 12 para. 12(1)(2)(3)(7), 13, 14 (with Sch. 12 para. 17)
- C21** Act applied (with modifications) (28.4.1997) by The Open-ended Investment Companies (Tax) Regulations 1997 (S.I. 1997/1154), **regs. 3-8** (with regs. 20-23) (as amended (8.8.1997) by S.I. 1997/1715, regs. 1, 3-5; (1.10.2002) S.I. 2002/1973, regs. 1(2), 2)
- C22** Act modified (1.1.1999) by The European Single Currency (Taxes) Regulations 1998 (S.I. 1998/3177), regs. 1, **36-39**
- C23** Act modified by Finance Act 1996 (c. 8), s. 92(7)-(11) (as inserted (with effect in accordance with s. 65(8) of the amending Act) by Finance Act 1999 (c. 16), s. 65(7))
- C24** Act modified (12.1.2000) by Greater London Authority Act 1999 (c. 29), **Sch. 33 paras. 2, 8**; S.I. 1999/3434, **art. 2**
- C25** Act applied (with effect in accordance with s. 63(4) of the amending Act) by Finance Act 2000 (c. 17), Sch. 15 para. 96(1)(2)
- C26** Act applied (with modifications) (6.11.2000) by Postal Services Act 2000 (c. 26), **Sch. 4 para. 7**; S.I. 2000/2957, art. 2(1), Sch. 1
- C27** Act modified (1.2.2001) by Transport Act 2000 (c. 38), **Sch. 7 paras. 2(1)(2), 3, 4, 20(2)(4)**; S.I. 2001/57, **art. 3(1)**
- C28** Act modified (15.1.2001) by Transport Act 2000 (c. 38), **Sch. 26 paras. 9, 12(2), 26(2), 33(2)**; S.I. 2000/3376, art. 2
- C29** Act applied by Finance Act 1996 (c. 8), s. 92(10A) (as inserted (with effect in accordance with s. 79(3) of the amending Act) by Finance Act 2002 (c. 23), **Sch. 23 para. 5(6)**)
- C30** Act modified by Finance Act 1996 (c. 8), s. 93B(2) (as inserted (with effect in accordance with Sch. 11 paras. 7, 18 of the amending Act) by Finance Act 2002 (c. 23), s. 77(1) (with s. 77(2)))
- C31** Act applied (with modifications) (with effect in accordance with s. 58(3) of the amending Act) by Finance Act 2002 (c. 23), **Sch. 18 para. 10**
- C32** Act applied (with effect in accordance with s. 83(3) of the amending Act) by Finance Act 2002 (c. 23), **Sch. 26 para. 48(9)**
- C33** Act applied (with effect in accordance with s. 84(1) of the amending Act) by Finance Act 2002 (c. 23), **Sch. 29 paras. 130(3)-(5)(7), 131(5)**
- C34** Act modified (with effect in accordance with reg. 1(2) of the amending S.I.) by The Exchange Gains and Losses (Bringing into Account Gains or Losses) Regulations 2002 (S.I. 2002/1970), **reg. 4(1)** (with regs. 6, 8)

### Commencement Information

- II** Act partly in force at Royal Assent and otherwise in force or coming into force as mentioned in s.289.

**Status:**

Point in time view as at 01/11/2002.

**Changes to legislation:**

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