



# 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:—