

*Status: Point in time view as at 01/03/2012.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Introduction is up to date with all changes known to be in force on or before 13 June 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

### [<sup>F1</sup>PART 7A

#### UK REPRESENTATIVES OF NON-UK RESIDENTS

#### CHAPTER 1

#### TREATMENT OF BRANCH OR AGENCY AS UK REPRESENTATIVE OF NON-UK RESIDENT

#### [<sup>F1</sup>Introduction

#### Textual Amendments

- F1** Pt. 7A inserted (with effect in accordance with s. 381(1) of the amending Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\), s. 381\(1\), Sch. 6 Pt. 2](#) (with Sch. 9 paras. 1-9, 22)

#### 271A Overview of Chapter

- (1) This Chapter provides for a branch or agency to be treated as the UK representative of a non-UK resident in respect of certain amounts chargeable to capital gains tax.
- (2) For obligations and liabilities in relation to capital gains tax imposed on a branch or agency which under this Chapter is treated as the UK representative of a non-UK resident, see Chapter 2.]

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