

*Status: Point in time view as at 12/01/2000.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Retirement relief is up to date with all changes known to be in force on or before 28 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

### PART V

#### TRANSFER OF BUSINESS ASSETS

#### CHAPTER I

#### GENERAL PROVISIONS

#### *Retirement relief*

**<sup>F1</sup>163 Relief for disposals by individuals on retirement from family business.**

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**Textual Amendments**

**F1** S. 163 repealed (with effect in relation to disposals in the year 2003-04 and subsequent years of assessment in accordance with s. 140(2), Sch. 27 Pt. III(31) of the amending Act) by [Finance Act 1998](#) (c. 36), s. 140(2)(a), [Sch. 27 Pt. III\(31\)](#)

**<sup>F2</sup>164 Other retirement relief.**

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**Textual Amendments**

**F2** S. 164 repealed (with effect in relation to disposals in the year 2003-04 and subsequent years of assessment in accordance with s. 140(2), Sch. 27 Pt. III(31) of the amending Act) by [Finance Act 1998](#) (c. 36), s. 140(2)(b), [Sch. 27 Pt. III\(31\)](#)

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