



# Taxation of Chargeable Gains Act 1992

## 1992 CHAPTER 12

### PART V

#### TRANSFER OF BUSINESS ASSETS

#### <sup>F1</sup>CHAPTER 1A

#### ROLL-OVER RELIEF ON RE-INVESTMENT

##### Textual Amendments

**F1** Pt. 5 Ch. 1A repealed (with effect in accordance with s. 141(2)(a), Sch. 27 Pt. 3(32) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), s. 141(1)(a), [Sch. 27 Pt. 3\(32\)](#)

**<sup>F1</sup>164A** Relief on re-investment for individuals.

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**<sup>F1</sup>164B** Roll-over relief on re-investment by trustees.

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**<sup>F1</sup>164BA** Interaction with retirement relief

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**<sup>F1</sup>164C** Restriction applying to retirement relief and roll-over relief on re-investment.

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*Status: Point in time view as at 06/04/2014.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Chapter 1A is up to date with all changes known to be in force on or before 27 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)*

**F1 164D Relief carried forward into replacement shares.**

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**F1 164E Application of Chapter in cases of an exchange of shares.**

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**F1 164F Failure of conditions of relief.**

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**F1 164FALoss of relief in cases where shares acquired on being issued.**

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**F1 164FFQualifying investment acquired from husband or wife.**

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**F1 164FGMultiple claims.**

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**F1 164G Meaning of “qualifying company”.**

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**F1 164H Property companies etc. not to be qualifying companies.**

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**F1 164I Qualifying trades.**

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**F1 164J Provisions supplementary to section 164I.**

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**F1 164K Foreign residents.**

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**F1 164L Anti-avoidance provisions.**

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**F1 164M Exclusion of double relief.**

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**Status:** Point in time view as at 06/04/2014.

**Changes to legislation:** Taxation of Chargeable Gains Act 1992, Chapter IA is up to date with all changes known to be in force on or before 27 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)

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**<sup>F1</sup>164M Exclusion of double relief**

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**<sup>F1</sup>164N Interpretation of Chapter IA.**

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**Status:**

Point in time view as at 06/04/2014.

**Changes to legislation:**

Taxation of Chargeable Gains Act 1992, Chapter IA is up to date with all changes known to be in force on or before 27 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.