

*Status: Point in time view as at 17/07/2012.*

*Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Restriction on indexation allowance for groups and associated companies is up to date with all changes known to be in force on or before 23 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)*



# Taxation of Chargeable Gains Act 1992

## 1992 CHAPTER 12

### PART VI

COMPANIES, OIL, INSURANCE ETC.

### CHAPTER I

COMPANIES

*Restriction on indexation allowance for groups and associated companies*

#### <sup>F1</sup>182 Disposals of debts.

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##### Textual Amendments

**F1** Ss. 182-184 repealed (with effect in accordance with s. 93(11) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), s. 93(7), [Sch. 26 Pt. V\(8\)](#) (with [Sch. 12](#))

#### <sup>F1</sup>183 Disposals of shares.

.....

##### Textual Amendments

**F1** Ss. 182-184 repealed (with effect in accordance with s. 93(11) of the amending Act) by [Finance Act 1994 \(c. 9\)](#), s. 93(7), [Sch. 26 Pt. V\(8\)](#) (with [Sch. 12](#))

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**<sup>F1</sup>184 Definitions and other provisions supplemental to sections 182 and 183.**

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**Textual Amendments**

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