

Status: Point in time view as at 06/04/1992.

Changes to legislation: Taxation of Chargeable Gains Act 1992, Cross Heading: Ports Act 1991 c. 52 is up to date with all changes known to be in force on or before 12 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)

SCHEDULES

SCHEDULE 10

Ports Act 1991 c. 52

- 24 (1) In section 16 of the Ports Act 1991 for “Capital Gains Tax Act 1979” and “29A(1)” there shall be substituted respectively “ 1992 Act ”and “ 17(1) ”.
- (2) In section 17 of that Act—
- (a) for “1979” (wherever it occurs) there shall be substituted “ 1992 ”;
 - (b) in subsection (6) for “278(3) or (3C) of the Income and Corporation Taxes Act 1970” there shall be substituted “ 178(3) or (5) or 179(3) or (6) of the 1992 Act ”;
 - (c) in subsection (7)—
 - (i) for paragraph (a) there shall be substituted—

“(a) “the relevant six-year limit” means in relation to section 178(3) or 179(3) the six year period mentioned in section 178(1) or 179(1) and in relation to section 178(5) or 179(6) the six year period mentioned in 178(5)(a) or 179(6)(a); and”;
 - (ii) in paragraph (b) for “278(3)”, “278(3C)” and “subsection (3D) of that section” there shall be substituted “ 178(3) or 179(3) ”, “ 178(5) or 179(6) ”and “ section 178(6) or 179(7) ”respectively; and
 - (d) in subsection (13) for “272 to 281 of the Income and Corporation Taxes Act 1970”, “(1E) and (1F) of section 272” and “(1E)” there shall be substituted “ 170 to 181 of the 1992 Act ”, “ (7) and (8) of section 170 ”and “ (7) ”respectively.
- (3) In section 18 of that Act—
- (a) in subsections (2) and (8) for “1979” there shall be substituted “ 1992 ”;
 - (b) in subsection (4) for “267(1) or 273(1) of the Income and Corporation Taxes Act 1970” there shall be substituted “ 139(1) or 171(1) of the 1992 Act ”.
- (4) In section 20 of that Act for “27 of the Capital Gains Tax Act 1979” there shall be substituted “ 28 of the 1992 Act ”.
- (5) In section 35 of that Act—
- (a) in subsection (3) for “Capital Gains Tax Act 1979” there shall be substituted “ 1992 Act ”; and
 - (b) in subsection (6) for “278 of the Income and Corporation Taxes Act 1970” and “273 to 281” there shall be substituted “ 178 or 179 of the 1992 Act ”and “ 171 to 181 ”.
- (6) In section 40(1) of that Act there shall be added at the end “ and “the 1992 Act” means the Taxation of Chargeable Gains Act 1992. ”

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